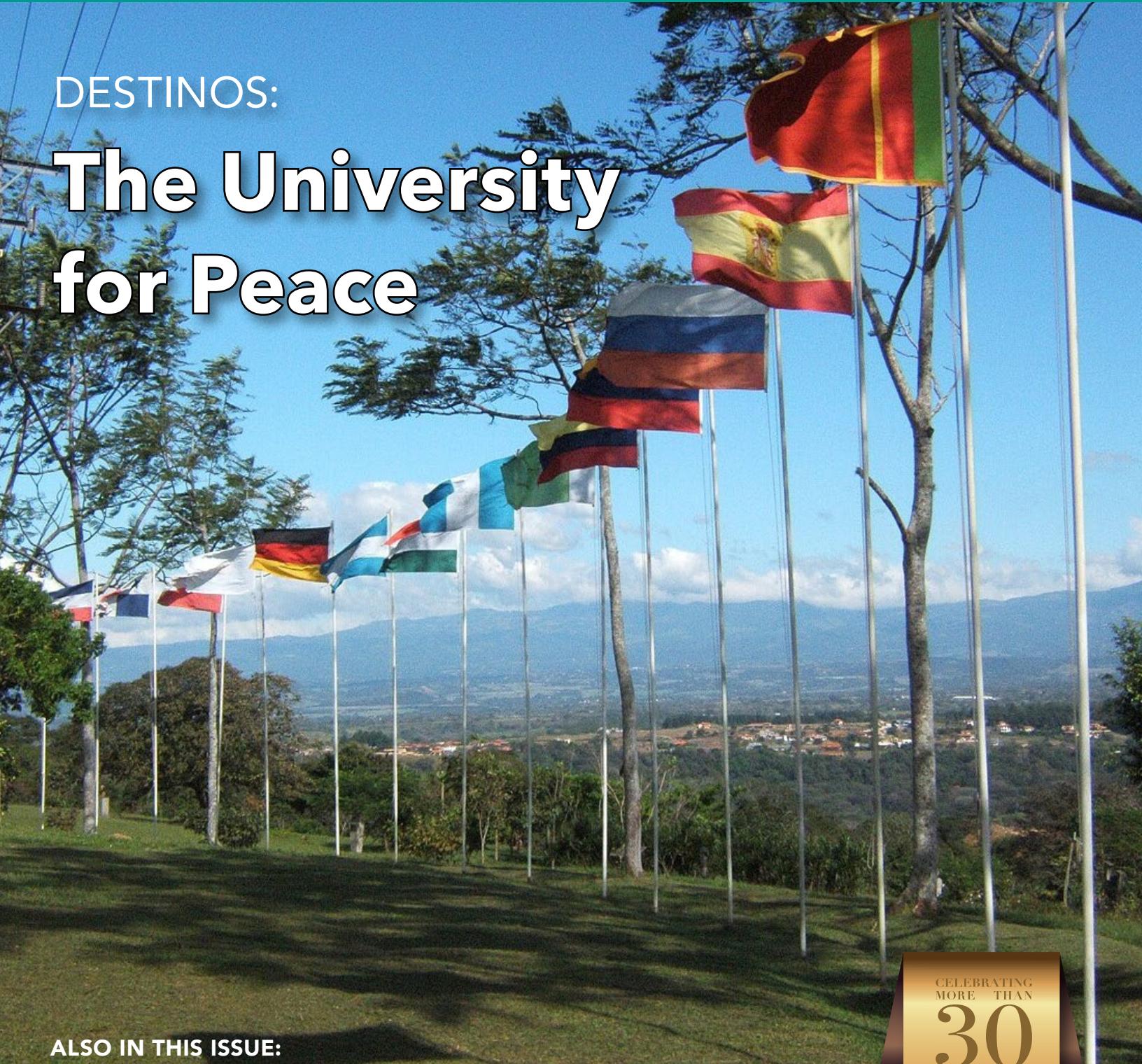


# EL RESIDENTE

January  
February  
2026

DESTINOS:

## The University for Peace



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This magazine has been published every two months since 1995 as the official communications media of ARCR Administration. Our organization provides service to thousands of foreigners who have chosen Costa Rica to reside for short periods or for permanent residence.

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## Editor's Note

Each year with the January/February edition, we begin a new theme for the coming year's issues. This year is no different; over the next six issues, we are going to explore some of the sometimes-overlooked but interesting sites around the country. These will not be the usual tourist attractions, but rather some lesser-known but equally interesting places. We'll start with Peace University. You don't know about the United Nations-sponsored international school, Peace University? Check the article, you might be surprised. Better yet, pay it a visit; it's a truly lovely place.

Happy New Year everyone! May it be a peaceful, prosperous, and healthy new year.



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# ACROSS THE BOARD

Notes and News from the Board of Directors

## THE ARCR MISSION STATEMENT

The Association of Residents of Costa Rica aims to assist people with up-to-date information on how to navigate the intricacies of transitioning to and living a "Pura Vida" life in Costa Rica, through a team of professionals offering services in various areas of expertise.



**TREE OF HOPE** ARCR's annual Christmas charity effort was successful, with over \$2,100 being raised. The funds were used to buy gifts for disadvantaged children. A single donation of \$500 from ARCR members Daryl Wallace and Donna Lewis put the fund over the top and enabled ARCR to share some of the donations received with the American Legion Post 10, which used them to provide gifts for children in the Hospital de Los Niños at Isle de Carballo.

**ELECTRICITY RATES REDUCED** Good News! Costarican residential electricity rates will be reduced between 4% and 16% starting Jan. 1,

2026, the Public Services Regulatory Authority (ARESEP), the agency responsible which sets prices for public services, has announced. The reductions were approved after conducting a review of 2023 and 2024 production costs.

There are eight state-owned electricity providers in Costa Rica, each responsible for specific geographic areas. The approximate rate of reduction for each provider is shown below:

COOPEALFARORUIZ	16%
ICE	14%
CNFL	14%
COOPEGUANACASTE	9%
ESPH	8%
COOPESANTOS	7%
COOPELESCA	6%
JASEC	4%

**TRAVEL TIPS – PASSPORTS** Even the most routine trip in today's modern world requires some planning. Here are the biggest things to know and check before an international trip:

Damages – What may seem minor, inconsequential damage to your passport can be critical to an airline: they may consider a slightly damaged passport invalid and, as a result, will deny boarding. The U.S. State Department says that normal wear, like a bent spine from sitting in your back pocket is okay, but significant damage, such as a torn page, laminate peeling, water damage, or unauthorized markings like stickers or stamps, can cause a delay or denial of boarding. Airlines have become critical of what may constitute damage because some countries now have policies of zero tolerance for passport damage and such things as heavily worn or altered passports will result in the holder not being denied entry. The airlines will not take a chance and have to provide a return flight for a person who is denied entry at the airline's expense, and will refuse boarding for someone whose passport's condition is in doubt.

Six-month Rule – Many countries require a passport to be valid for a period after the planned date of exit, usually 6 months, before they will allow the passport holder to enter their country. That means that a passport must be valid for at least six months beyond the intended date of departure from the country. TIP: Airlines do not “round up” but count the actual days.

Have a Blank Page – Almost every country requires that before allowing a traveler to enter, their passport must have at least one full, blank page remaining. Some countries require two pages,

and others want three blank pages. And the pages must be consecutive.

Outside Your Home Country – For those outside of their home country when the damage to their passport is discovered, the best bet is to contact the nearest embassy or consulate and have a limited-validity emergency passport issued. Once back in the home country, a new, standard passport must be obtained.

Check in Advance – Don't be caught off guard; check your passport over well in advance of departing on a trip. Not doing so can lead to financial losses, not just for the lost airfare (denied boarding does not entitle the passenger to a refund for their unused ticket) but also for hotel reservation cancellations, rental cars, missed connections, and possibly even emergency passport fees that can cost hundreds of dollars for expedited service.

## FACIAL RECOGNITION AT U.S. AIRPORTS

As of December 26th, 2025, there are new U.S. Customs laws that target non-citizens entering or leaving the U.S.; foreign travelers will now be subjected to facial recognition photos at the airport to help match them against existing records. U.S. citizens are not required to participate in the biometric program, but can opt in when entering or leaving the country. Additionally, biometric information can now be obtained from travelers of any age.

# 2026 Official Holidays, Observances, and Days Off in Costa Rica

DATE	DAY	NAME	TYPE
1 Jan	Thursday	<b>New Year's Day</b>	National Holiday
11 Apr	Saturday	<b>Battle of Rivas</b>	National Holiday
1 May	Friday	<b>Labor Day / May Day</b>	National Holiday
21 Jun	Sunday	<b>Father's Day</b>	Observance
25 Jul	Saturday	<b>Annexation of Nicoya</b>	National Holiday
2 Aug	Sunday	<b>Day of Our Lady of Los Ángeles</b>	Non-Compulsory Payment Holiday
15 Aug	Sunday	<b>Mother's Day</b>	National Holiday
24 Aug	Monday	<b>National Parks Day</b>	Observance
9 Sep	Wednesday	<b>Children's Day</b>	Observance
15 Sep	Tuesday	<b>Independence Day</b>	National Holiday
2 Nov	Monday	<b>All Soul's Day</b>	Observance
22 Nov	Saturday	<b>Teacher's Day</b>	Observance
1 Dec	Tuesday	<b>Abolition of the Army Day</b>	Non-Compulsory Payment Holiday
25 Dec	Friday	<b>Christmas Day</b>	National Holiday
31 Dec	Thursday	<b>New Year's Eve</b>	Observance

## DEFINITIONS OF HOLIDAY TERMS

**OBSERVANCES:** If the date falls on a weekday, it is a paid day off for Costa Rican workers.

**NATIONAL HOLIDAYS:** Non-essential businesses will be closed. Paid holiday for Costa Rica Workers. A worker who is required to work on a National Holiday must, by law, be paid double wages.

**NON-COMPULSORY PAYMENT HOLIDAYS:** Official holidays; however, the employer is not required to pay employees double if they are required to work that day.

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# DESTINOS

by El Residente Staff



## The University for Peace

**H**ave you visited the University for Peace yet? It's just a short drive from the small town of Ciudad Colón, located just west of San Jose, and well worth the short trip.

What is Peace University? According to Wikipedia, the "University for Peace is an international university and intergovernmental organization established as a treaty organization by the United Nations General Assembly (UNGA) in 1980. The school offers postgraduate, doctoral, and executive programs related to the study of peace and conflict, environment and development, and international law." Only those with high academic achievement in their home schools are accepted. It has over 6,000 alumni hailing from more than 120 nations.

The university website defines their mission is, "to provide humanity with an international institution of higher education for peace with the aim of promoting among all human beings the spirit of understanding, tolerance, and peaceful coexistence, to stimulate cooperation among peoples and to help lessen obstacles and threats to world peace and progress, in keeping with the noble aspirations proclaimed in the Charter of the United Nations." The University for Peace is part of the UN system's academic wing. It has observer status at the UN General Assembly while maintaining its independence in academic, financial, and management matters.

So exactly where is Peace University and how do you get there? Do this: drive West from San Jose on

Ruta 27 for about 14 km. Pass Escazu and Santa Ana exits and the next community exit is for Ciudad Colón. (You'll pass the new Walmart and a short time later the Bali Furniture store, both on the right.) Exit the Pista (marked for Ciudad Colón and Puriscal), pay the ₡210 colón toll, and follow Ruta 148 about 4.0 km into the town. Pass through the business district and make a left turn at the top of the hill. Immediately after the turn you will see a large green sign on the left pointing to the right, to the road which leads to the small community of El Rodeo and the University for Peace. The university is 6.5 km down that road.

The road is a typical Costarican secondary road, paved and amply peppered with potholes and patches from previous repairs. It is a winding one-and-a-half-lane track that offers a bucolic journey through working coffee fields, across a river, and through the jungle, ultimately arriving at the small community of El Rodeo. As you approach El Rodeo you will pass several costly homes, a large community park, riding stables, a semi-exclusive restaurant, and a nice hotel. (And, if you know where to look, there is also an upscale, gated-type housing development, although the gates are unguarded and always open for visitors.)

After 6.0 kilometers and you arrive at El Rodeo, the road splits... twice. Bear left each time, and in less than 0.5 km, you will arrive at the university's large and inviting campus.

The destination is worth the time. The beautiful campus is spotlessly clean and well-maintained. It is surrounded by a nature reserve (Peace Park) composed of a secondary forest and the last remnant of primary forest in the Central Valley. It shelters multiple species of animals, including monkeys, deer, and reptiles, as well as over 300 species of birds and approximately 100 varieties of trees. Additionally, there is a large pond with birds, fish, and turtles near the entrance. The park features large open areas with monuments to peace builders, as well as numerous walking trails for visitors to take leisurely hikes through the surrounding jungle. Visitors can also camp, fish, mountain bike, kayak, or have a picnic lunch on one of the numerous tables with BBQ grills scattered around the grounds.

Open on Sundays and public holidays from 8:00 am to 3:00 pm, the admission fee is 1,500 colones for nationals and residents, 5,000 colones for tourists and those without residency. Many Ticos visit the area on weekends and enjoy its well-kept grounds, pleasant atmosphere, and the peace and natural beauty that permeate it. Spend the day or just a few hours, but bring your lunch as no food is sold in the park.

Also known as UPEACE, more information can be found at their website, <https://upeace.org/> and at [Wikipedia](#)

The University for Peace's headquarters are located in a natural area near Ciudad Colón. It also has a presence in other countries, notably Somalia and the Netherlands.



# AN ELECTION PRIMER

by Mitzi Stark



Every four years the government of Costa Rica changes, and February 1, 2026, is election day. On that day a million Costaricans will go to the polls to choose a new president, two vice presidents, and fifty-seven deputies to represent them in the Congress. All are new as neither the President, the Vice Presidents, nor the Deputies can serve more than one term, although they can run a second time after sitting out the four years following their first term.

Costarican elections may seem confusing with multiple parties registered. Each party has its own colors, flags, and candidates, and each uses their colors to help people identify the party and its candidates, a holdover from times past when much of the population could not read. Today, they are used to promote the party and its candidates because it's easier to remember a party's colors than all the names on the ballot. As we get close to the election date, flags and

banners will be visible everywhere, and the faithful will take to the streets waving flags as they march in parades or form convoys of cars, covered with party flags and blowing their horns in their party's tattoo. While it may look chaotic, it is all very friendly.

It may shock those of us used to other systems, but there are twenty political parties registered to participate in Costarican politics. Only one of the twenty candidates can win the presidency, but there are fifty-seven seats in the Chamber of Deputies, and that's where the power lies. Parties range from Frente Amplio on the left to Restauracion Nacional on the right, so there is a place for everyone's vote. And, naturally, the more Deputies a party has, the more influence it has in the government.

The number of Deputies a party has is determined by the number of votes the presidential candidate receives. A small party may earn only one Deputy in the chamber, but that one Deputy can influence legislation. For example,

in 2006, when a blind lawyer named Oscar Lopez from the PASE party (Party for Accessibility Without Exclusion) was elected, he got legislation passed to make all buildings accessible for disabled and older persons.

Keeping watch over all this activity is the Tribunal Supremo de Elecciones (TSE), or Supreme Election Court. They will see that campaign materials do not attack other candidates or make false claims, and that all funds are reported and accounted for. They distribute ballots to every polling station in the country, collect them after the election, and report the official final count when voting is done.

Polling places are set up early on election day, and most are in school buildings; however, some are in homes for older adults and in prisons. Red taxis will drive people to the polls for free, and the different parties will send cars bearing their flags to transport voters, where needed. At the polling place there will be tables for all the parties, flying their flags, to help voters check in.

When voting, the voter will present their cédula (ID card), and their name will be checked against the official list. The voter will be given two ballots, one for presidential candidates and one for Deputies for their canton, on

which they will mark their preferences. Cardboard panels from the TSE provide secrecy while voting. The ballots are then placed in boxes, one for presidential votes and the other for Deputies.

Costarican elections resemble a social event more than a solemn competition. An older man explained how voting has changed: "Years ago, before the revolution (of 1948), it was different. You lined up between two rows of police and you could not talk. Today it's a party."

And a party it is. Streets in the vicinity of a voting site will be crowded with waving flags, cars, motorcycles, and pickups moving around and blowing their horns while people gather in the streets. There will be supporters of the Liberation Party, the PUSC Party, Progreso Social, Frente Amplio, and all the rest, having a good time and hoping for good results in the polls. At the end of the day, if there's a traffic circle, it's even better because supporters can drive around it all night.

Interestingly, the election results are known almost immediately and life quickly returns to normal. The next day the only sign of the massive change in the government the day before is a few forgotten party flags still waving in the breeze.

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# CARIBBEAN CONNECTION

by Connie Foss

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tsátcöhöK!!

Familia notengamos miedo...  
Vamos a defender nuestra  
tierra y los clanes.



## People are the Bridge: Between the Old and the New El Puente

***Author's Note:** This article has been on my heart for several years as I have been a part of El Puente since 2012. While Nanci Wright Stevens has recently published her stories about the first twenty years of El Puente, I have had the privilege of interviewing the new director, Kent Gledhill, who shared his vision for El Puente's second life.*

### HISTORY

In 2014, Kent and Melissa Gledhill decided to homeschool their four children (all girls) for a year. They wanted to spend five months volunteering, as a family, somewhere in Latin America, and reached out

to several organizations, but not one of them welcomed volunteers with "so many young kids."

Then the Gledhills discovered Barry and Nanci Wright Stevens and their non-profit soup kitchen and labor of love for the indigenous people of Talamanca named *El Puente* (The Bridge) in Puerto Viejo. Barry Stevens was



always on the lookout for friendly faces to help out, and when he was contacted by Kent Gledhill, he quickly responded with a “YES!”

Kent took five months off from his work as a painting contractor, and the Gledhills rented out their house, using that income to fund their trip. After arriving in Costa Rica, they rented a place in Puerto Viejo. Once established, they spent many hours as volunteers at El Puente – not only serving soup but doing other projects around the property.

I first heard about this wonderful family from Colorado when Nanci showed me the impressive new henhouse the Gledhill girls had helped build. Apparently, the family made their mark on the place with that henhouse. After that first visit, the Gledhills returned to Puerto Viejo every year, becoming regular volunteers and members of the Stevens’ extended family. The family had fallen in love with El Puente’s vision, and with its people – Nanci and Barry, the Bribri folk, and the other volunteers.

When Barry experienced a health crisis, it was time for he and Nanci to choose their future, and together they made the difficult decision to retire. The Stevens’ had poured their love, their energy – and their life savings – into creating El Puente and keeping it going for two decades, but by 2019 they were way past retirement age and it was time for them to focus on their private lives. They published the announcement of their retirement in their monthly newsletter, asking if someone would be willing and able to take over the project. Unfortunately, after several months, no one had stepped forward.

When I heard their announcement, it broke my heart to think that their decades of work would be forced to close its doors.

I remember that time very well. I had first met Nanci and Barry in 2010 during a visit to Puerto Viejo, and became a regular volunteer at the soup kitchen when I returned to live there in 2012. While helping Nanci



prepare buckets of soup and fresh juices from mounds of carambola and guanabana to serve the hungry Bribri and Cabécar who came to eat three times a week, I experienced first-hand the important role El Puente played in empowering the indigenous community of Talamanca. And, as a volunteer, I knew first-hand the great effort and resources it would take to keep the place running.

Beyond providing nutritious soup and fresh fruits three times a week, the primary work of the nonprofit was to raise funds to provide school supplies and uniforms, and to enroll indigenous children in school. While public education is free in Costa Rica, parents must provide uniforms and school supplies and enroll them in school. But indigenous families, two decades ago, had little or no money – and many of them could not read enough to fill out the necessary paperwork. Nanci and Barry's mission was to be the "bridge" that would enable children to have an education.

At that time Barry's fund-raising efforts were exhausted and Nanci was worn out from the constant

demands of the people who came to their door every day, all day long. But I was not in the position, financially or otherwise, to take over.

That year, Nanci and Barry moved out of the house and into a new home that was for just the two of them. It was near enough to El Puente that they could oversee it from a distance, but the foundation was left in limbo for some months while a series of friends moved into their old home to keep things going.

The first caretakers were Maria and Ebilio, a Bribri couple who had introduced themselves to the Stevens' when they first arrived in Puerto Viejo and moved into the house, which happened to be on the street the Bribri people took from their Reserva homes to their jobs in Puerto Viejo.

From the first days, the Stevenses opened their home to their Bribri neighbors. Maria had been Nanci's "Sacajawea," translating the language for her and informing her of the indigenous people's needs. Maria had assisted Nanci with the soup kitchen for years,



but by 2020 she had four children, was about to give birth to her fifth child, and they left.

After Maria and Ebilio, David Knight, an expat living in Puerto Viejo, agreed to manage El Puente until someone else came along. Then, in February of 2020, Kasia (a young tourist from Poland) and Connie (that's me!) moved into the house and took over the soup kitchen.

And then came COVID.

Our arrival was soon followed by the onset of the COVID epidemic, with all of its health protocols and shutdowns. Kasia and I met weekly with Nanci and Barry to make decisions about how to continue providing food and resources to indigenous families while following all the rules about the shutdown. But eventually the time came when – due to the COVID economy – the funds dried up and we were forced to close the soup kitchen. The future of El Puente, the Stevens' life's work in Talamanca, was nearly at the point of closing its doors for good. Then, as the future

of The Bridge hung by a thread, lo and behold, the Gledhills came to the Rescue!

## SALVATION

Far away, in a Rocky Mountain village of Colorado, Kent and Melissa Gledhill were celebrating their 20th wedding anniversary. While celebrating their two decades together, they considered what they wanted to do, going forward. It was an easy decision: they would take over as the new directors of El Puente! This was in the summer of 2020.

But their family home was in Colorado; it was not possible for the Gledhills to relocate their family of four children to the tiny house on El Puente Street. They would need someone to live on the property and manage El Puente. Enter Derek Quiros, an indigenous person who had lost his job due to COVID. Derek was the perfect person for the position. In his early twenties, he had grown up on Nanci's Saturday soups and Barry's welcoming laughter. Derek and his siblings



and cousins had also benefited from the Stevens' school enrollment program.

As a Bribri himself and a member of the Kekoldi reserve, Derek brought his own vision to El Puente. He possessed something that neither the Stevens' nor the Gledhills had: an insider's perspective into what the Bribri and other indigenous people wanted and needed in order to thrive. Together, Kent Gledhill and Derek began to build a new El Puente upon the foundation of Nanci and Barry's decades of dedication.

Nearly a year after Barry and Nanci relinquished control of El Puente, they were assured their labor of love was in good hands. Six years later, they are enjoying their retirement with daily swims in the ocean, Wednesday night potlucks, and a constant stream of friends that stop by for a visit. No one leaves their home without being offered a glass of icy lime water and an uplifting message. And, Nanci has finally published her book about the El Puente years. You can learn more about those years of the Bribri and The Bridge by reading her book, [The Bribri and The Bridge: Tales from Life with the Indigenous People of Costa Rica](#).

## NEW MANAGEMENT, NEW VISION

The original objective of El Puente was about bringing cultures and economic status, and languages, together. The Stevens' mission was to uplift the lives of the indigenous people through the opportunity for education, and to nurture the Bribri culture and community. But the business model of using expat volunteers to serve the disadvantaged community seemed to have perpetuated an attitude of learned helplessness; its focus on "giving them fish, but not

teaching them how to fish" had the side effect of supporting their helplessness.

Kent Gledhill's vision for El Puente began with a great respect for the indigenous people of the region: "Their traditions, their stories, their ability to find a way and make a life for themselves after 5,000 years of colonization, westernization, gentrification, and tourism – it's incredible that they sustain their heritage in the midst of all of this change."

His perspective is one of a recognition that everybody has resources – and resources are not just money. El Puente is a living example of a gift economy, a circular economy; an exchange of resources. There are valuable resources within every person, and people grow and flourish when they are recognized and welcomed by others. As a result, El Puente's new mission became one to help people recognize they have something to learn, and to give and receive from the community.

So, when Kent took over, he and Derek decided to transform El Puente into a member-managed collaboration with the Bribri community. The first thing that changed: everyone who ate soup was required to wash his or her own soup bowl. Derek enlisted the people who came for soup to help with other projects, and soon these "disadvantaged people" became valuable resources; PEOPLE, with many skills and much knowledge. They only needed an opportunity to show how capable and strong they were.

## INDIGENOUS SOLIDARITY

El Puente was transformed even more after Derek was invited, along with other leaders of indigenous groups in Latin America, to visit some isolated indigenous communities in Colombia that had retained their ancient way of life. These Colombian hosts shared a message of solidarity among all indigenous groups while stressing the importance of preserving the unique heritage and language of each group. He returned from the trip with a new perspective.

Together, Kent and Derek began to transform El Puente into a Bribri cultural center. They put up signs in the Bribri language and painted murals of Bribri heroes and their sayings to promote pride in the Bribri heritage. Members are encouraged to speak the Bribri language, not just Spanish; expat volunteers are encouraged to take Bribri lessons. Maria, Monica, and other Bribri women volunteer to prepare the weekly soup of local vegetables and meat.



The kitchen has been moved from inside the tiny house to the large, open-air Bribri building.

The soup is cooked in an enormous pot over a wood fire in this outdoor kitchen. Derek and others have planted a garden behind the kitchen where vegetables and herbs are grown to flavor the soup. Community members bring their harvests of cacao beans to dry and process in the traditional way; hot chocolate is made from these homegrown cacao beans and offered as a special treat on Saturdays, along with coffee and soup.

## MORE TRANSFORMATION

Within six months of El Puente's new management, the little house where Barry and Nanci had lived for twenty years went up for sale. At that time, the El Puente property consisted of the house, a gazebo for serving soup and other activities, and a small yard (and that henhouse). The Gledhills were faced with a new decision: should they buy the property? They decided to take out a bank loan to buy it.



The very next year, the adjacent lot of land came up for sale, and the Gledhills bought it, too. El Puente finally had room to grow, and it sure did! Kent and Derek, along with many other helping hands, built a traditional, two-story Bribri building to house the kitchen, dining hall, and meeting place. And the community is expanding to include events from the outside community, such as health fairs, environmental workshops, children's art workshops, Bingo, indigenous games and recently, an evening of punk rock music (not popular with the neighbors).

Where does the foundation's money come from? Traditionally, the money has come from donors in the United States and Europe; very little comes from local donors. In fact, very little money comes from any donors in Costa Rica. And most of the volunteers are tourists who find out about El Puente from a search for volunteer opportunities in Latin America – the same way the Gledhills found Nanci and Barry.

For over two decades, Barry had worked hard to raise funds from the Science of Mind community, under which El Puente was affiliated as a nonprofit. Over the years, his mailing list grew, but donations barely covered the monthly budget. Under Kent's direction, the fundraising took on a new life.

According to Kent, the new goal is to make El Puente self-sustaining, through providing services and activities for the surrounding community – including tourism. To further that goal, Kent created a non-profit 501C3 status for El Puente that enables residents in Costa Rica to deduct their donations. Now, any purchases from the El Puente Website are tax-exempt, and anyone wishing to donate to one of the needs mentioned in the monthly newsletter can do so by using the name of the business. (All this is explained in the monthly newsletter and on the Website.)

How do I know all of this? I have been a part of El Puente for several years: chopping fruits and vegetables for soup and juices, serving soup and teaching an English class. I also help out at the many special events throughout the year. As a long-time volunteer and friend, I can say that El Puente is the most vibrant, flourishing, exciting community I have ever been a part of. Volunteers receive so much more than they give. Volunteers come back, year after year. And – an early vision of Barry's – these volunteers go back home and share the wonderful things they learned.

*To find out more about El Puente or to volunteer, visit the Website: <https://elpuentethebridge.org/es/> Information about volunteering, donating, or purchasing Nanci's book is also included on the website.*



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*Ivo's Blog by*

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A smiling man with a beard, wearing a yellow palm tree print shirt, gives two thumbs up. A pair of flip-flops lies on the ground next to him.

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# OUT AND ABOUT

by Mitzi Stark

## Balnearios, Water Parks, and Piscinas



We can't go to the beach every day, unless we live near one, but summer is for swimming, and balnearios (spas), water parks, and piscinas (swimming pools) are the inland choices for swimming, sunning, and relaxing. Checking the internet reveals that there is a huge selection of water parks, sport complexes, and swimming pools in every part of Costa Rica.

There are different types of pools, some for having a good time with family and friends, and others for *terapia* (therapy). Some are both. I try to make a weekly visit to a sports park called Amistad, located in Barrio San Jose, close to Alajuela. It's ten minutes from my house and convenient by car or bus. I pay ₡2,000 colons, the therapy price, because I swim laps and do some exercises. Others like to walk in the water or swim freely, while others participate in a water exercise class. I swim for an

hour and catch the sun for a while. I usually bring a book and a snack with me.

Others come with the family and friends and stay all day. There are facilities for cooking and preparing food, as well as tables and benches for picnics. You can also order from your favorite restaurant and have it delivered. There is an ample play area for volleyball, soccer, or just walking around the park. On Thursday afternoons, there are dances in the clubhouse (\$3,000 per person). I avoid the weekend and holiday crowds.

Just in the Alajuela area, there are four balnearios listed. Most are comfortably priced from 2,000 to 5,000 colons. Some offer therapy classes or special prices for exercise, while others are tourist-oriented. Water parks will have slides, toboggans, and other amenities.

## OTHER POPULAR CENTRAL VALLEY SITES

### Las Musas

Near San Ramon, is an old swimming area and includes a huge waterfall, hiking trails, swimming pools, and green areas. Legend tells us that the poets and writers from the 'City of Poets' drew their inspiration from the muses in the area. The entrance fee is \$2,000.

### Ojo de Agua

Located in San Antonio de Belén, Heredia, it is the oldest and best-known swimming park in the central valley. It has torrents of pure water flowing out of the spring keep the three pools filled and provide water for many communities. Warning: the water is cold, but pure, and you can drink it while you swim. The 33-meter pool has a diving tower, and another large pool has a waterfall. There are also areas for walking and exercise, as well as a lake with rowboats. This park attracts crowds, so for a good swim, go early or late in the day: price, 2,260 colons. Parking is extra.

### Bella Vista

In Sarchi, on the road to La Luisa, Bella Vista includes play and picnic areas. Entry is \$2,500 for adults, less for children. To find swimming pools in your area, look for "balnearios" and the name of your area.

### Deportivos

Every canton is obligated to have a sports committee and provide a space for sports called *deportivos* (multi-sports facilities). Some will be more complete than others; not all have swimming pools, but some have Olympic-sized pools. The idea is to get exercise and keep in shape. Deportivos are designed to prepare athletes for competition but are open to the public when not in use for training or competition. That leaves them available for the public most of the time. They, however, have rules you don't find at water parks or balnearios. To use a deportivo, you must sign up, pay monthly, and choose the hours. Swimming is in lanes or carriles, and they will require swim caps for long hair and goggles. But if you want a workout in the water, this is for you. To find one close to you, check "deportivo" and the name of your canton or city.





## SOME EVENTS COMING UP

### Palmares Festival.

Cowboys, cowgirls, and horses. This annual January event features the cowboy culture of western Costa Rica and includes horse events, music, Tico bullfights, and the traditional tope, or horse parade. One of the largest takes place in Palmares, a small city near San Ramon on Highway 1, and the festival is easy to find. Funds from the events help support Madre Verde, the ecological corridor and other social programs.

### Rezo al Niño (rosary to the Christ Child.)

These are held throughout January to prolong the Christmas season, and many communities hold one for the public. These are social events and you do not need to be Catholic to participate. The rosary is recited but with music and a Christmas charm, and there are always refreshments afterward. This is an important tradition in Costa Rica, and while other Latin countries celebrate the Three Kings Day on January 6, the Rezo takes its place here.

Check with your municipality or cultural center for one near you. Some businesses also have Rezos for their staff and clients. The Grupo Mutual in Alajuela has one every year for clients and guests.

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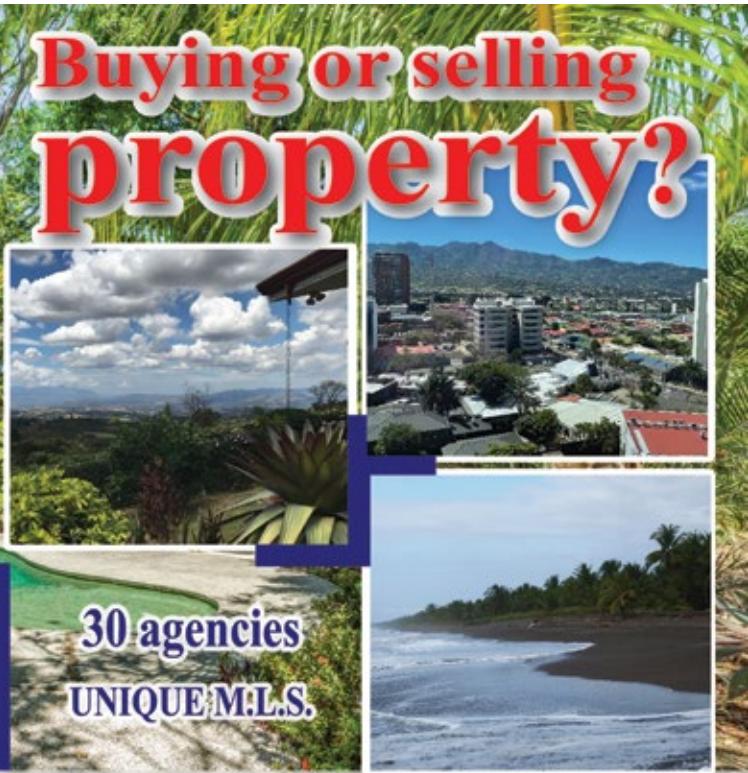




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# TAKE THE TROPICS

by El Residente Staff



## The Camote

The Camote Rojo, also known as the Costarican sweet potato, is identified by its red skin color. It is often referred to locally simply as a camote.

It is a tuber with the scientific name of *Ipomoea batatas* and is one of the eight main sweet potato varieties. Also known as yams, sweet potatoes are found in white, cream, orange, or purple color varieties. Each type varies not only in appearance, but also in flavor and antioxidant content.

The main difference between the North American sweet potato and the Costarican camote is, of course, their color; the North American sweet potato has orange skin and flesh while the local variety has a reddish skin, though its flesh color can vary from white to light yellow to deep yellow. The differences arise from their content;

the North American yellow sweet potato is rich in beta-carotene and vitamin A, while the Costarican red camote has abundant anthocyanins and vitamin C.

The origin of the sweet potato is disputed: some say it originated in Western Mexico while others attribute it to South America, specifically Colombia. Regardless of its origin, the vegetable is native to tropical forests and has been cultivated in Central and South America for more than 5,000 years. They are now grown worldwide.

All varieties of sweet potatoes are eaten, but some have other, different uses. The red sweet potato is most often used for eating because of its excellent flavor. (The red camote is considered the sweetest variety, while white sweet potatoes are near the other end of the spectrum.) All camotes are rich in starch, have a high fiber,



vitamin, nutrient, and antioxidant content. They contain relatively high levels of beta-carotene and minerals such as magnesium and calcium.

Research has shown that eating camotes may provide some health benefits, such as combating stress and reducing the conditions that can lead to heart disease and Type 2 diabetes. They also support arterial, blood,

bone, muscle, and nerve health. Additionally, they may help improve short-term memory, support eye health, and help prevent cardiovascular disease.

Preparing the camote roja is similar to cooking any other type of sweet potato or yam. Naturally, the preparation varies depending on the desired outcome: puree, baked, etc. Check online for recipes.



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# A DAY IN THE LIFE

by Allen Dickinson



## Nostalgia? Not This Time!

Nearly 20 years ago, when I came to Costa Rica, one of the first things I did was to open a bank account. I arrived on a weekend, so bright and early on Monday morning, I went to a Banco National (BN) branch to open an account (in those days, there were no restrictions on expats opening bank accounts). In my naivety, I had brought the "cash" I intended to use until I got established in Traveler's Checks. BN accepted my checks for deposit. However, I did not know that at that time Costa Rica was a hot spot for counterfeit traveler checks, so they were viewed with suspicion. To prove they were legitimate and that I had legally purchased them, I was asked to provide the purchase receipt. Because I didn't have that document (American Express advises its customers not to travel with the checks and the receipt together, in case of theft), I thought I had left the receipt back in the USA. Therefore, the bank wouldn't allow me access to the

money for "at least two weeks"; they needed that time to verify my traveler checks were "real."

Explaining my near-cashless situation, the BN Vice President who took my application sympathetically allowed me to have some money in colones to "tide me over" until my funds were released.

Long story short, a few days later, on Thursday, I discovered that I actually did have the purchase receipt with me, so I headed back to the bank; I needed some more cash to live. But oh no, they couldn't give me any cash right now; it required the approval of the branch Vice President... and he was in a two-day, off-site, training session. Come back next week.

I proceeded to dance an energetic little jig and make a small scene, and eventually, the VP was called out of his training class for a telephone conference about me and my demands. He gave the bank staff permission to give

me another couple of hundred dollars' worth of colones to get me through the weekend. His instructions were to "come in Monday and see me... and only me."

Monday, I was back, purchase receipt in hand and intent on closing my account – being unfamiliar with the routine convolutions of banking in Costa Rica, I had "had it" with BN! I wanted my money! All of it! Now! I waited over an hour to see the VP, and he was, again, sympathetic, but informed me that he couldn't close my account and give me the balance today because they first had to compute how much interest I was due. Please come back tomorrow.

On Tuesday, I was told the "head office" had not given them the interest amount, but they would have it later today, maybe, but tomorrow for sure.

Wednesday morning I met the VP in the parking lot as he arrived for work. We were buddies by now, and he greeted me by my first name. We went inside and they had the information about the interest due to me. He efficiently and cordially completed the paperwork to close the account and gave me my balance, in cash, in dollars. He then informed me of the interest and apologized for not being able to give it to me; the total interest my account had earned over the nine days they had my money was... two colones, and he sadly explained, "There are no longer any one-colones coins."

I bit my tongue and didn't say where in his trousers I thought the two colones could find a home. We shook hands and I was out the door. I immediately went to another bank and opened an account.

The new account was at a private, supposedly Canadian, bank. (I later learned that the only thing about the bank that was Canadian was the name, which they had purchased the right to use in Costa Rica.) In any case, an attractive young lady cordially took my application, and the process went smoothly... until she asked to see a water meter or electric service account receipt. Eh!? I was living in a friend's condo

and had no idea where or how to obtain one of those. I'd have to go and somehow find one and come back the next day to complete the application. I left with a pocket full of cash I couldn't yet deposit.

I was able to scrounge up a receipt and returned to the bank the next day – the fact that the receipt wasn't in my name (I'm not even sure it was for the location where I was staying) made no difference; it was accepted without question. Account opened!

It was my intention to maintain cash fluidity, and I planned to periodically write a check on my US account and deposit it into my new Costarican account. It was at that point that I learned that any deposit I made in any form other than cash would have a 10-14 day "hold" placed on it while the US account was verified and the check was deemed legitimate, etc. OMG! I had no idea that accessing my money would be so tricky!

I adapted. And I soon learned how to bypass the check/deposit/delay convolutions of Costarican banking by utilizing ATMs for withdrawing any cash I need directly from my US account.

Since my arrival, Costa Rica's banking laws regarding accounts for non-resident expats have tightened. However, purchasing something here has evolved, and the need for cash has largely disappeared as credit cards have almost totally replaced cash transactions. Oh, a traditional bank account can still be necessary for paying things like rent when the landlord won't accept a credit card, but new arrivals are now spared the pain I went through.

BTW, I no longer have a Costarican bank account; most of my transactions are made via a debit card, and any routine banking is done via ATMs and the internet.



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**Kilometers × .62 = Miles**

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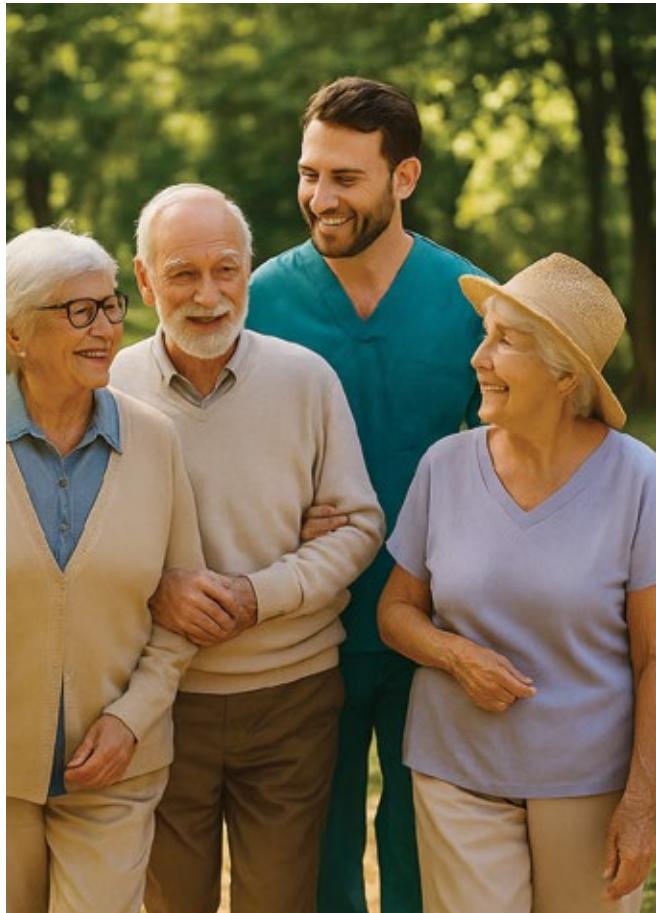
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# ALAJUELA NORTH

by Berni Jubb



## Meet the Aforador!

One fine day some years back, a very nice friend of ours in Nevada, USA, decided that since we live in the "third world," we must surely lack the finer implements of hotel life. So, in a fit of generosity, he bought \$100 worth of special hotel implements and sent them to us by FedEx – for a mere \$80 in shipping. (A small side note: we already owned every single item he sent. But it's the thought that counts, right?)

### A PACKAGE ARRIVES

A few days later, a FedEx man appeared at our hotel gate holding a slip of paper and a polite smile. "You have a package," he said. "Please pick it up."

Now, for those of you from North America, you might have noticed a small but crucial shift in the delivery dynamic here. Back home, "You have a package" means it's on your porch, not trapped in a bureaucratic maze guarded by people with titles that sound like minor characters in a *telenovela* (soap opera). In Costa Rica, however, "delivery" is more of a collaborative process. The package doesn't come to you – you go to the package. It's sort of a reverse-FedEx, a self-service adventure experience with paperwork, stamps, and a dash of existential despair.

We missed the small print referencing something or someone called an *Aforador* – whatever that was

(a person who determines value) – and the next day dutifully drove to the FedEx office in Heredia – just in time for closing. The helpful man behind the counter frowned. "Ah, you need to go to the Tical building near the airport. The Aforador will decide the disposition of your package."

"So it's not really here?" I groan. Nope, we had to go meet the Aforador. It didn't sound good.

The FedEx clerk added that, thanks to a new rule, import duties on personal packages under \$500 had been removed. Excellent news, he said brightly. Less excellent, as it turned out, was everything that came next. (That same rule, by the way, would have saved us \$30 once when a relative sent us a "can-you-believe-it snow globe" one Christmas, which we had to liberate from the infamous Zapote post office (the Zapote post office is a whole 'nother story.)

We realized the Tical building would be closed for the day, so we went home, armed with local advice: "Get there very early tomorrow, before the truckers show up."

## THE PILGRIMAGE BEGINS

Bright and early on day two (really day three), we set out for Tical, loaded with identification, extra cash, and optimism – no guarantees in these matters.

A couple of years earlier, a sadistic road engineer had redesigned the airport intersection in front of the Hampton Inn near the airport, where we were headed. His clear objective: Ensure no human could drive from Belén to the airport without losing their will to live. He also had a philosophical objection to signage. To complete the effect, the nearby Fiesta Casino had contributed a giant, dismembered purple hand bursting from its wall, perfectly positioned to distract any motorist trying to puzzle out which traffic lane to die in. Having studied this intersection for two years, we navigated it successfully and arrived triumphantly at the Tical building – only to be told we were at the wrong Tical building. Off to Tical #2.

## TICAL BUILDING #2

We parked, waved our three pieces of paper at the guard and were directed to "the Aforador in the back." Around the corner we found a large warehouse, one small office, and absolutely no people. After a while, a man with a Movado watch (a real one or a copy? Uncertain.) materialized and

beckoned us in. He studied our papers, then produced a fresh form, in duplicate, naturally, for our signatures.

About this time, truckers began arriving in droves, all clutching their own bits of paper with the grim determination of men whose livelihoods depended on them. We, of course, were in no hurry – after all, we already owned every single thing in our package.

Eventually, our papers reached the man behind the cage in the "super-secure" warehouse. He vanished for half an hour and returned triumphantly to the front of the cage with our package. The Aforador unlocked the cage, ushered us into the sacred area, and ceremoniously opened the box. Various implements emerged to polite murmurs. Discussion ensued: Were these personal items? Commercial goods? Taxable objects?

We politely explained that, as a hotel, we already owned these implements (I never see anything wrong with throwing a few tangents into bureaucratic sprockets), so why would we import what we already had? We added, as a fallback argument, that these were obviously used personal items – a line that has saved many a soul at customs.

After some regular back and forth (and my wife's occasional boot under the table to shut me up as I work on more tangents in sprockets to avoid boredom), certain notations were made in code across our forms, after which we were informed that we must take our papers to another office for "tax determination." Our protests about the new \$500 tax exemption were met with mild indifference. The Aforador smiled benignly and pointed toward another office. He said, "They decide."

We left the package behind and trudged off to Oficina #2.

## THE SEARCH FOR ADUANA JUAN SANTAMARÍA

Inside, a new Official demanded two copies of our passports. We had one. She sighed, filled out a form in quadruplicate, and announced that we owed no tax after all. Victory! Then came the twist; we needed to take this new set of forms to Aduana (Customs).

We exchanged a grim look. "Let me guess," I asked. "That's not here, is it?" Correct. It was "near the airport," explained the tax lady, who gave us directions involving a gas station we'd never seen, a bus stop we'd never noticed, and a road we were fairly sure didn't exist. I turned to my wife: "You know we can't get there from here, right?" The sadistic road

engineer had foreseen this exact moment. "Maybe I'll just drive backward for a kilometer. It won't help, but at least I'll feel proactive."

After an impromptu detour through the Intel plant, a toll booth, and some mild swearing, we found the fabled Aduana. It was unmarked, of course. A "runner" appeared instantly – part guide, part opportunist – and offered to help ... for 500 colones. He herded us through a maze of trucks, drivers, and chaos to an office labeled Registro de Importadores.

We paid him (still unsure why) and were immediately seized by panic: had our \$100 worth of hotel implements now made us official importers? Would this require new permits, IDs, or therapy? We were ushered into an unmarked office – and there sat our neighbor, José.

"¡Hola! Pura Vida Hotel?"

The universe, it seemed, was not without a sense of humor; this mad process had gotten us to meet our neighbor. José filled out another form – again, in quadruplicate – and sent us outside to find "the man in the red shirt."

There were four men in red shirts. We picked the closest.

## THE MAN WHO GLUED THINGS

The man in the red shirt told us to sit and wait. This man's job was to glue stamps. He had a mountain of papers, a small pot of glue, and infinite patience. Each sheet was folded, dabbed, and sealed with the precision of an ant performing surgery. We sat, waiting, watching, wondering why the stamps weren't sticky in the first place. Perhaps the glue was a security measure – like the people guarding the supermarket endcaps – to prevent stamp theft. Or maybe the man in the red shirt simply hated licking things all day.

Fortunately, we had come prepared with reading material: For Love of Insects by Thomas Eisner, a wonderful exploration of insect secretions (cyanide, waxes, and worse). Eisner ponders how creatures produce deadly chemicals without poisoning themselves. I began to suspect the red-shirt man had read this lovely tome too, and decided that licking stamps might be a fatal error.

Time passed. The staff meeting notice on the wall, dated who-knows-when, listed six items: Items 1–4 were routine. Item 5: Clean toilets. Item 6: Install more TVs in the waiting area. (For the record, there were indeed plenty of TVs. We didn't check on the toilets.)

Two funeral notices adorned the wall: one for the father-in-law of Carlos Vargas (Atenas), and another for the mother of Mrs. Carmiol (Puriscal). We wondered if these were open invitations – could someone from the waiting room just show up? I imagined a lost FedEx customer arriving in Atenas with flowers and no clue who anyone was, politely offering condolences and being thanked, fed arroz con pollo, and invited back next time someone's paperwork died unexpectedly.

Finally, our name was called. The man in the red shirt handed us our stamped forms and instructed us to pay 200 colones – about forty cents – at the cashier. After three signatures (all on the same form, one above the other, for reasons unknown), we were free.

## AMONGST THE MOTORCYCLES AND PIANOS

Back to the car. Onto the highway. Off at the side road. Back to Tical #2. By now, we were seasoned veterans of the process.

The Aforador smiled as we approached, stamped our now seven forms, and nodded toward the warehouse. The Assistant Aforador retrieved our long-suffering package from among crates of motorcycles and pianos. We signed one last document, received a blessing, and escaped.

Another 75 colones at the toll booth and we were home.

## CONCLUSION (SUCH AS IT IS)

It was the thought that counted. Our friend in Nevada meant well – he just assumed things here work like they do there. And yes, the \$500 duty exemption is wonderful in theory. But the true cost of importing these things? Roughly two days, one small existential crisis, and forty cents in stamps.

Would I do it again? Not a chance. But at least we met one of our neighbors, learned about the mysterious profession of the Aforador, and got a fine story out of it.

Berni still refuses to accept packages of any kind. so, if you're thinking of sending him a package – don't.

*Berni Jubb has lived in Costa Rica for twenty three years and finds his adopted home a constant source of amusement. He co-owns the Pura Vida Hotel in Alajuela, ten minutes north of SJO Airport, and is the resident teller of bad jokes and dispenser of coffee refills. He can be reached by email at: [bernj@puravidahotel.com](mailto:bernj@puravidahotel.com) or visit their website at: [www.puravidahotel.com](http://www.puravidahotel.com)*

# ALWAYS AN ADVENTURE

by Christine Monteith

## What Do You Do All Day?

“What do you do all day?” is usually about the third question that I hear when I've shown friends and family photos of our life down here. They ooh and aah at the beauty of the toucans and scarlet macaws, they laugh when I mention the antics of our tree-swinging and fruit-stealing neighbors, and sigh when I describe mornings in the surf. The comment is sometimes followed by something like, “I bet you spend all day in the hammock, reading and napping!”

I think to myself, “I wish!”

For those who've had the chance to enjoy a tropical vacation, relaxing on the beach or touring a rainforest, in their mind, that's all we do in Costa Rica. In their



fantasy world of retirement, one has all the time in the world to enjoy their passions. And they imagine that's what my husband and I do. However, our passion, it turns out, requires a lot more "elbow grease" than our relatives back home imagine.

During one of my early visits while our home was being built, I remember meeting a lovely woman who is now a dear friend. She offered me sage advice for a newcomer planning to live here full-time. Witnessing other couples who have come and gone, she said, "You want to have a purpose, an interest outside of surfing, something that will fill your time and energize your life."

My husband, Ben, had his purpose all laid out. Back then, and now, he walks around our property with gardening tools, large and small. He returns at sunset, soaked to the skin, and greets me with a huge smile and a wheelbarrow laden, literally, with the fruits of his labor.

Finding my purpose took a little longer. Early on, I had little chores around the house, and I'd read and spend an inordinate amount of time playing backgammon on my Kindle. But as the saplings grew tall with long, leafy limbs, and the tiny pink pineapple buds peeked through the plant's spikes, my purpose ramped up. In the past eight years, my expertise in food prep and cooking has gone from making dinner reservations to serving handmade artisan pizzas to our guests.

A typical day begins with our four-legged alarm clocks jumping on the bed to remind us that sunrise means breakfast. After their breakfast, I forage while the dogs chase away any early morning fruit thieves. Depending on the time of year, I may come back with a couple of anona in hand or a wheelbarrow full of guanabana, coconuts, bananas, or pineapples.

In the past, I would peruse the fruits and veggies at open-air markets and admire their luscious look. What I didn't then fully appreciate is the time and energy it requires to get an item off the land, washed, trimmed, and presentable. And that's just the first step. When we are blessed with a bounty that we can't all eat fresh, we've learned various ways to preserve, dehydrate, and freeze.

Guanabana smoothies and ice cream are delicious. Even more so now that I know it requires peeling off the green, knobby skin, slicing it into rounds, removing the core, and popping dozens of black, almond-shaped seeds out of their tight pockets. We have a handy tool that opens a coconut to drink the water through a straw, but extracting the coconut meat, that's not so pretty. My machete skills are mediocre, so most of the time

the cracked coconut looks like it's been hacked at by a serial killer. And digging out the meat, well, I leave that tough task to Ben.

I'm really handy with the pineapple corer, though; I can usually prep a half dozen pineapples for dehydrating in a half hour.

Starfruit is the easiest. Our trees practically rain the fruits. In just a few minutes I can harvest several dozen. A quick rinse, pare down the ridges and slice into sections, and soon the nine levels of the dehydrator are lined with golden star shapes.

We have *castaña*, yucca, potatoes, and plantains. The *castaña* (brazil nuts) are more labor-intensive with cleaning a gooey substance off the individual nuts, snipping off one end of the hard shell, boiling, and then peeling the now softened shell to extract the dense edible center. And that's all before I add it to a recipe!

The sugar cane is relatively low-maintenance, until it comes to juice extraction. Ben wanted to go "old school" and acquired a manual *trapiche* (a sugar mill/press). It has a long handle that rotates two heavy metal rollers like your grandmother's old washing machine mangle. Ben gets a solid upper body workout when we make *jugo de caña* (sugar cane juice).

The fruit that provides us with the most joy, and the most work, is cacao. The cacao trees are at full maturity and Ben is harvesting a dozen or so pods every two weeks. To keep a tree producing requires constant pruning of the limbs. Regularly, he's under the leafy shade snipping off tiny sprouts. To harvest the sweet contents of the pods, they must be cracked open and the beans with their viscous pulp are placed in a bucket for a week. About four days in we try to remember to stir the beans. Once fermented, the beans need to be washed to remove the last of the pulp. Next, it's dehydrating the beans for a few hours, followed by roasting them in cast-iron pans at a low temperature while stirring constantly. Then the beans are husked and cracked into nibs.

Next, Ben fires up the melangeur. It is an electric appliance with a round, stainless-steel, granite-bottomed barrel and two heavy, rotating granite wheels over a 1-hp motor. It grinds the cacao nibs into creamy, dreamy liquid. Though it is rather loud and has to run for a minimum of 18-hours, we don't mind. When the liquid is silky, Ben pours it into chocolate bar molds while I get to clean up the barrel and rollers. I never thought I'd ever reach my limit of chocolate, but sometimes "licking the bowl" is overload. Lately, I rinse the chocolate off in a small amount of hot water and

add it to our coffee. It's a really tasty mochaccino! Who needs Starbucks?

When family and friends make the trek (some from North of the 49th parallel) all the way down to our location at nine degrees above the equator, we share some of these activities with them. It's then that they understand that our life is total engagement at full throttle. Ben and I have many sparkling mornings of surf, as well as relaxing yoga with friends, yet our passion and purpose have become clear. We've always loved fine food and eating well, and to my surprise, we have a talent and interest in creating that experience. I had never imagined that it could be more satisfying than making reservations.

*Christine has had the good fortune to live, work, and travel around the world and is now happily ensconced in tropical tranquility near the Golfo Dulce with one husband, two dogs, and four hens.*



A professional medical billing services flyer. The top left features a circular collage of medical images: a doctor in a white coat, a patient's hands being held, and a stethoscope. The top right contains the logo 'JVB' in a stylized blue and green font, followed by the text 'Jeannette Varela Medical Billing Specialist'. The center features large white text for 'TRICARE & VA BILLING SERVICES'. Below this, in a smaller white box, is the text 'ADDITIONALLY, WE OFFER BILLING SERVICES FOR INTERNATIONAL INSURANCE PHYSICIAN AND CLINICS.' At the bottom left, contact information is provided: 'LIC. JEANNETTE VARELA G. MEDICAL BILLING SPECIALIST' with a WhatsApp icon, 'TEL: (506) 8382-5533', 'USA TEL: (530) 6618845', and an email 'jvarelaina@hotmail.com'. At the bottom right is a QR code with the text 'SCAN HERE!' above it and 'FOR MORE INFO' below it.

The image features a large, stylized orange word 'Honesty!' at the top. Below it, a smaller white text reads 'We've had your back for more than 30 years'. In the center is the ARCR logo, which consists of a white house-like outline above the letters 'ARCR'. Below the letters, the words 'RETIREMENT - RELOCATION - RESIDENCY' are written in a smaller font. The background is a soft-focus photograph of a medical professional's hands writing on a prescription pad with a pen.

# LEGAL UPDATE

by Romulo Pacheco

## Annual Corporate Taxes and Obligations

Owning and operating a corporation in Costa Rica comes with a structured set of annual fiscal and economic responsibilities. These obligations are designed to ensure compliance with the country's tax framework, contribute to public services, and maintain the integrity of the financial system. Understanding these requirements is essential for both local entrepreneurs and foreign investors establishing businesses in Costa Rica. In this article, I will discuss these obligations and responsibilities.

### CORPORATE INCOME TAX

The primary annual obligation for corporations in Costa Rica is the payment of corporate income tax. This tax is levied on net profits generated within the country and is calculated on a progressive scale, depending on the corporation's gross income. Smaller corporations benefit from lower tax brackets, while larger enterprises pay at higher rates. Corporations

are required to file their tax return with the Dirección General de Tributación (DGT),

### VALUE ADDED TAX (VAT)

In addition to income tax, corporations must comply with Value Added Tax (Impuesto al Valor Agregado, IVA) requirements. The VAT is applied on the sale of goods and services at a general rate of 13%, though some sectors enjoy exemptions or reduced rates. Corporations must file monthly VAT returns and remit taxes collected to the government. This requires efficient bookkeeping to properly distinguish taxable transactions and apply exemptions when applicable.

### MUNICIPAL TAXES AND LICENSES

Corporations in Costa Rica also have municipal tax obligations, payable to the local government where the business is domiciled. These include a business license fee (Patente Municipal), typically calculated based on the



corporation's gross income reported to the municipality. Rates vary by canton, and failure to pay may result in suspension of business operations. Corporations owning real estate must also pay municipal property taxes annually, equivalent to 0.25% of the property's registered value.

## ANNUAL CORPORATE TAX

Since 2012, corporations in Costa Rica are subject to an annual corporate tax (Impuesto a las Personas Jurídicas), payable to the Registro Nacional. This is a fixed amount indexed to the base salary of public employees, with active corporations paying a higher rate than inactive holding companies. Failure to pay can result in penalties, interest charges, and eventual dissolution of the corporation.

## SOCIAL SECURITY CONTRIBUTIONS

Corporations employing workers must contribute to the *Caja Costarricense de Seguro Social* (CCSS or 'Caja'). These contributions cover health insurance, pensions, and labor-related benefits. Employers are obligated to pay both the employer's share (equal to approximately 26% of an employee's salary) and to withhold the employee's contribution (approximately 10.5%). Monthly reports and payments are mandatory, and non-compliance can generate heavy fines and legal consequences.

## TRANSFER PRICING AND INTERNATIONAL OBLIGATIONS

For corporations engaged in cross-border transactions with related parties, Costa Rica enforces transfer pricing regulations in line with OECD standards. Corporations must demonstrate that inter-company transactions are conducted at market value. Additionally, certain large taxpayers are required to submit informative returns regarding their transactions with suppliers, contractors, and clients.

## ACCOUNTING AND REPORTING DUTIES

Costarican corporations must maintain legal accounting books in accordance with International Financial Reporting Standards (IFRS). Depending on the company's size and sector, annual audited financial statements may need to be submitted to regulatory bodies, especially for financial institutions and publicly regulated companies.

## FINAL BENEFICIARY DECLARATION

The *Registro de Transparencia y Beneficiarios Finales* (RTBF) is a Costarican document that all Sociedades Anónimas (S.A.), and Sociedades de Responsabilidad Limitada (S.R.L.) corporations are legally required to file annually. This obligation was established by Law 9416, the Law to Improve the Fight Against Tax Fraud. The law is administered by the Banco Central de Costa Rica (BCCR) in coordination with the Dirección General de Tributación (DGT).

### What Information is Declared in the RTFB?

- Shareholders / Partners – names, ID numbers, nationality, participation percentage.
- Final Beneficial Owners (UBOs) – any individual(s) who own or control 15% or more of shares, rights, or voting power.
- Indirect ownership – if ownership is through another company, the declaration must trace back to a natural person.
- Legal representatives and directors.
- Updates if ownership structure changes during the year.

### Filing Deadlines

- Initial Declaration: When the corporation is first registered.
- Annual Declaration: Every April.
- Extraordinary Declaration: Within 15 business days if there is a change in ownership or control during the year.

### How to File

- Filed through the RTBF platform of the Central Bank (BCCR).
- Requires a digital signature card (firma digital), available only to Costa Rican citizens and legal residents. (Many foreign owners authorize a local attorney to file on their behalf.)

### Penalties for Non-Compliance

- Monetary fines: 2% of gross income of the company, with a minimum of 1,350,000 colones and capped at 45,000,000 colones.
- Corporations that do not comply may be restricted from obtaining certifications, registering documents, or transferring property at the Registro Nacional.

## Special Requirements for Inactive Corporations

- Inactive companies must file using the new form D195, which replaces the previous D101.
- These types of commercial companies do not conduct economic activity; therefore, they do not issue invoices, record income, or determine profits, so there is no income tax to pay. They are usually constituted for the purchase and possession of assets whose purpose is not their exploitation to generate profits.
- The deadline to submit the declaration will be April 30.
- When completing the document, the information boxes in the header of the form, which make up the reporting period, ID, name, and declaration number, will be automatically completed with the data of the inactive legal entities that are already in the VTA system.
- The DGT will publish the Informative *Declaration of Inactive Legal Entities* (Form D-195) on the Virtual Tax Administration (TRIBUCR) platform of the Ministry of Finance.
- A series of rules has been established that must be followed when completing the questionnaire. For example, the declarations must be presented in chronological order, and the boxes that ask for amounts must be completed using the national currency.
- There is a guide that explains each section and how the questions should be completed. Some specific subsections are also required.
- For those who are not residents and own corporations, you must present yourself at the nearest tax administration office (Tributacion Directa). Take a lot of patience and a Spanish speaker with you. You will also need a certification of ownership of your corporation (Personeria). You are going to request a Tax Identification Number, which will allow you to access the TRIBUCR website to complete the Form D195, mentioned above, and to file it for your corporations. You should take a certification of all the corporations you own so that they can link them all with your Tax Identification Number. In the list of assets you must declare for your corporations, you need to include not only real estate, but also boats, cars, motorcycles, bonds, deposits, art, gold, and jewels held under the corporate name.

## SUMMARY

The yearly tax and economic obligations of corporations in Costa Rica form a comprehensive framework that balances fiscal responsibility with business operation. Corporate income tax, VAT, municipal taxes, social security contributions, and annual corporate fees ensure that corporations contribute to the national economy while benefiting from Costa Rica's stable legal and investment climate. For entrepreneurs, especially foreign investors, careful compliance with these obligations, often with the support of accountants and legal advisors, is essential to avoid penalties and safeguard corporate standing in the country.

For further assistance or information, contact me:

*Rómulo Pacheco*

*Attorney at Law, Notary Public*

*Pacheco, Marin, and Associates*

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## ON THE GRID

by Ivo Henfling

# 15 Points to Check When Buying a Condo

Even if you've never lived in a condo or a gated community before, I recommend you consider it when you move to Costa Rica, especially if you're still at an age when you will be traveling and might be away a lot.

When you are looking to purchase a condominium in Costa Rica, you will likely look at how nice the condo or apartment seems: Do you like the floor plan? Is the kitchen how you want it to be? Are the bedrooms big enough? And, is the condo fee affordable? Those things are important, but stopping there with the questions is

a big mistake! There are several other important details you need to check before you decide to purchase.

Apart from the regular legal due diligence, there are questions your lawyer will not cover. In this article, I cover 15 essential non-legal issues and important details you need to check before buying a condo in Costa Rica. Obtain the answers to the questions below, and you'll be well-informed before the purchase. And happier after.





## 1. MANAGEMENT

Sadly, few Costarican condominiums are well managed. Combined with the administration changing every year or so, this problem can become evident when you take a hard look at the condominium's maintenance history.

## 2. NUMBER OF UNITS

How many condominiums are there in the complex? The fewer units, the higher the condo fee will be.

## 3. HOA FEE

What does the monthly condo fee cover? Does the HOA take care of the exterior painting of the buildings and roof repair/replacement, or are those paid with special assessments? Are there any amenities? Compare the quantity and quality of the amenities with those of other condominiums you are considering.

## 4. FINANCIALS

Request to see the last financial statements of the condominium. The condominium might have massive

financial problems that nobody is telling you about. The financial statement will show if they have built up a reserve or are "living day-to-day." I also recommend requesting the minutes from the last two HOA meetings to see if any special assessments are due soon.

## 5. SECURITY

Security guards are usually the largest expense in the condo fee. Questions to ask are: How many security guards are there in the condominium? Are they on duty 24/7? Are they at the gate and on patrol throughout the community? How many entrances do they control? Are they registered with the Ministry of Public Security? Do they have a license to carry a gun?

## 6. WATER TREATMENT

Most condos in Costa Rica have a water treatment plant. Does this condo have one, and how often do they change the filters? Does it need any periodic or additional maintenance? You can check the financials and maintenance history for more info.



## 7. HOME INSPECTION

Even though all property is sold "as is" here, [hire a home inspector](#) to check the property over before closing. This applies even when the condo is new. The home inspector should not only look at power, water, drains, and hot water heating elements, he should also review the air extractors in bathrooms and kitchens, as well as what access there is to plumbing and electrical systems. They also need to determine where the power meter and water meters are, if the garbage chute functions, if the balcony drains well, and whether any other accessories or amenities this condo offers are in good condition. And don't forget to have him check the air conditioning. Is it worth it to purchase a replacement, or will you need to invest much more to fix everything?

## 8. COMMON AREAS

The inspector should also look at common areas. How do they look, especially the amenities? To conduct a serious inspection of the common areas, they need the HOA's permission. Typically, a home inspector does NOT inspect the common areas, but you can ask him

to have a quick look at the amenities accessible to him. An experienced home inspector will quickly see whether everything is well-maintained.

## 9. SALTWATER DAMAGE

Are you buying a condo near the beach? The home inspector should pay special attention for saltwater damage, if the [condo is beachfront or near the ocean](#). He should particularly look for damage to steel structures, steel or aluminum lamps, balcony structures, peeling paint, and anything else that can be damaged by salt water or by the lack of air conditioning.

## 10. PARKING

Check how many parking spots you will have and how many are for guests. Some of your neighbors might have several cars, and there may be a shortage of guest parking. Find out how the condominium handles the guest parking. At beach condos, parking can be an issue when owners use their units as vacation rentals; the occupants might take your parking space while you are out shopping.

## 11. PARTIES

Most condos have a gazebo or a party room. Does the HOA or the bylaws regulate its use? Is there any control on the use by the condo administration? Does the administration manage the cleanup correctly? At what time do they have to close it down at night?

## 12. ELEVATORS

Is there more than one elevator in case of maintenance? How often are the elevators serviced? Is there an emergency power backup, or will you need to walk up when the power is out?

## 13. CONCIERGE AND REPAIRS

Is there a concierge on-site? Is there a full-time maintenance crew on-site for emergencies?

## 14. GARDENER

Is there a full-time gardener? How often are the gardens cleaned and maintained? Is landscaping replaced when

needed? A check of the financials will reveal the answers to these questions.

## 15. SWIMMING POOL

How often is the swimming pool cleaned? Who cleans the pool? How often are the bathrooms at the pool & gym cleaned?

Buying a condo in Costa Rica might seem simple, but it is not. Doing your due diligence can be hard work and using a professional real estate agent can be a big help. Each of our agents covers a niche, so we will have your back.

*Ivo Henfling is a Dutch expat who has lived in Costa Rica since 1980. He founded the American-European Real Estate Group in 1999, the first functioning Multiple Listing Service (MLS) with affiliate agents from coast to coast. He is the broker/owner of GoDutch Realty and can be reached at (506) 2289-5125 or (506) 8834-4515 or by email to: [ivo@american-european.net](mailto:ivo@american-european.net)*

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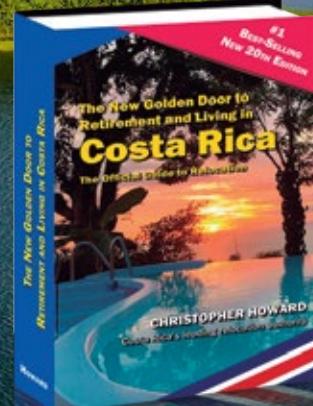
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### AMERICAN LEGION COSTA RICA POST 10



Website: [www.alcr10.org](http://www.alcr10.org) - Facebook: amlegioncr

Matthew Lopes 8968-6935

Open to NATO Country Veterans

Meets at Yakky's Restuarant nd Bar, located on Calle 134 in Escazu Centro, at 12:30 PM on the first Thursday of the month.

### MARINE CORPS LEAGUE COSTA RICA



Website: [marinecorpsleaguecr.com](http://marinecorpsleaguecr.com) - Facebook: mcleaguecr

Andrew "Andy" Pucek: (506) 8721-6636

Meets 2nd Saturday of the month, Tap House Restaurant, City Place, Santa Ana, 11:00 am

Helping indigenous children & schools - Keeping up with Veterans Benefits & Issues - Helping veterans and their families

**PLEASE HELP US HELP OTHERS**

# CLUB CORNER

## ► Alcoholics Anonymous

Groups meet daily throughout the country; times and places change frequently. Schedules for meetings and their locations can be found at: [www.costaricaaa.com](http://www.costaricaaa.com).

## ► Al-Anon

English language meetings open to anyone whose life has been/is affected by someone else's problem with alcohol. Meeting information can be found at: [www.costaricaaa.com](http://www.costaricaaa.com)

## ► American Legion Post 10

Meets at Yakky's Restaurant and Bar, located 50 meters NE of the corner of Avenida 30 & Calle 134, Escazu Centro, at 12:30 PM on the first Thursday of the month. Open to all NATO veterans. For more information call Matthew Lopes, 8968-6935

## ► Amigos of Costa Rica

A US-based non-profit organization established in 1999. Amigos of Costa Rica has the mission of connecting global resources to Costa Rican Organizations. Amigos currently works with over 120 Costa Rican nonprofits and is happy to connect with donors who wish to explore how they can contribute to Costa Rica. U.S. Government tax-payers donations are deductible. For more information go to: [www.amigosofcostarica.org](http://www.amigosofcostarica.org) or email to: [admin@amigosofcostarica.org](mailto:admin@amigosofcostarica.org)

## ► The Atenas Book Club

Formed in 2004, meets the first Wednesday monthly at 10:30 am, at alternating locations and with discussion leaders among the members. The group reads a variety of books and authors, reading both fiction and non-fiction. All books must be available on Kindle or some electronic reader. Currently there is a waiting list to join. For more information contact Mary Martin Mason at: [marymason1946@gmail.com](mailto:marymason1946@gmail.com).

## ► Birding Club Costa Rica

A private group that travels around Costa Rica to observe and identify the 900+ species of birds found here, learn about different parts of the country, and enjoy the company of like-minded and interested people. For more information, visit the website: [www.birdingclubcr.org](http://www.birdingclubcr.org) or email to: [info@birdingclubcr.org](mailto:info@birdingclubcr.org).

## ► Canadian Club

Canadian Club welcomes everyone to join us for our monthly luncheons and our special annual events. No passport required. There are no fees or dues to pay, just sign up with your email address and we will keep you informed of Canadian events. For information and to sign up, email Renée-Claude at: [canadianclubcr@gmail.com](mailto:canadianclubcr@gmail.com).

## ► Central Valley Golf Association

Meets every Tuesday morning between 6-7 a.m. at the Valle Del Sol golf course in Santa Ana. Both individual and two person events with different formats every week. We invite all men and women with all handicaps to join us and enjoy golf on a picturesque course. No membership required. For more information, contact: Larry Goldman 8933-3333, or email to: [nylarryg@yahoo.com](mailto:nylarryg@yahoo.com).

## ► Costa Rica Writers Group

Writers, authors, and anyone who would like to write can benefit from this group. Members read and evaluate or critique each other's work, or present what they write. Any aspect of writing can be discussed. We have access to resources for editing, publishing, and the whole writing process. We meet by ZOOM on the 1st and 3rd Thursdays of each month at 11:30 a.m. For more information contact Edie Bakker at: [edierainforest@yahoo.com](mailto:edierainforest@yahoo.com)

## ► Democrats Abroad Costa Rica

Provides information about voting in the US and voting issues of interest to US citizens living in Costa Rica. For more information or to join, visit our website at: [www.democratsabroad.org/cr](http://www.democratsabroad.org/cr) Register to vote absentee at: [votefromabroad.org](http://votefromabroad.org)

## ► Marine Corps League

Meets the second Saturday of the month at 11 a.m. at the Tap House in City Place Mall in Santa Ana. We are looking for new members. Former Marines and Navy Corpsmen can be regular members. All other service members are welcome to join as associate members. For information call Andy Pucek at: 8721-6636 or email: [andy@marinecorpsleaguecr.com](mailto:andy@marinecorpsleaguecr.com), [andypucek@live.com](mailto:andypucek@live.com)

## ► Pérez Zeledón International Women's Club

Formed in November 2009 to promote friendship between English speaking women in Pérez Zeledón and, through friendship, to make a positive contribution to our local community. The Club meets for lunch on the second Tuesday of each month in different restaurants around the canton. We also host a Ramblers group, a Games group and currently have a team working in the Municipal gardens. For more information, please send an email to: [pzwomansclub@gmail.com](mailto:pzwomansclub@gmail.com).

## ► Professional Women's Network

PWN provides its members with opportunities to network with other professional women with the goal of aiding personal and professional development of entrepreneurs, students, and professionals. PWN sponsors service and outreach programs to "give back" to the community. Meeting schedules vary. For info on the speaker for the month and to register, call Sarah Joy at 8868-6990 or email us at [info@pwnrcr.com](mailto:info@pwnrcr.com) The PWN website is: <http://www.pwnrcr.com>

## ► San Vito Bird Club

A community based birding/nature group centered in the diverse southern zone of Costa Rica. We also facilitate nature education to local elementary schools through Cornell University's Bird Sleuth program. Twice monthly bird walks through the Wilson Botanical Garden and other sites are open to all; binoculars available as needed. Please visit our website: [www.sanvitobirdclub.org](http://www.sanvitobirdclub.org) or email: [eltangaral@gmail.com](mailto:eltangaral@gmail.com) for more information.

## ► The Umbrella Club of Costa Rica (formerly Newcomers of Costa Rica)

Is a group for English speaking women living in Costa Rica to share experiences, ideas, common interests, and to promote fellowship among members. The core of the Umbrella Club is the Interest Groups which meet monthly. There are two to three general meetings a year. There are no dues. For more information, contact:

Grace at 2249-1208 or 8369-7992, or send an email to: [jaygracefernandes@gmail.com](mailto:jaygracefernandes@gmail.com) or Kelly at: [kclayton2003@yahoo.com](mailto:kclayton2003@yahoo.com)

**NOTICE:** Club officers should review the contact information for their clubs and make sure it is up to date.

Send any changes or corrections to: [service@arcr.cr](mailto:service@arcr.cr) subject line; Club Corner, and post them on the the ARCR Facebook page at: [www.facebook.com/ARCR123](http://www.facebook.com/ARCR123).



# BUSINESS DIRECTORY

## Important dates in Costa Rica:

1 January, Thursday,  
New Year's Day,  
National Holiday

Tips and Tricks for a Pura Vida Life: A Seminar,

January 29 & 29  
(Thursday/Friday)

Location; D' Sabana Hotel,  
San Jose. Contact ARCR  
Office for reservations.

## Definitions:

### NATIONAL HOLIDAY:

Non-essential businesses will be closed. These are paid holidays for Costa Rican workers. A worker who is required to work on a national holiday must, by law, be paid double wages.

## ONE-LINERS:

Light travels faster than sound, which is why some people appear bright before you hear them speak.

My therapist says I have a preoccupation for revenge.  
We'll see about that.

People who use selfie sticks really need to have a good, long look at themselves.

I always take life with a grain of salt. And a slice of lemon. And a shot of tequila.

I told my girlfriend she drew her eyebrows too high. She seemed surprised.

Just burned 2,000 calories.  
That's the last time I leave brownies in the oven while I nap.

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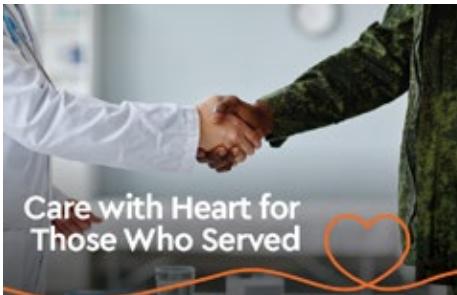
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