

**MOORING TAX ASSET  
GROUP, L.L.C.**

\*

**NO. 2013-CA-0607**

\*

**COURT OF APPEAL**

**VERSUS**

\*

**FOURTH CIRCUIT**

**RODERICK A. JAMES AND  
THE UNITED STATES  
DEPARTMENT OF  
TREASURY-INTERNAL  
REVENUE SERVICE**

\*

**STATE OF LOUISIANA**

\*

\*

**\* \* \* \* \***

**LEDET, J., CONCURS WITH REASONS**

I agree with the result reached by the majority. Absent a showing of bad faith or knowledge of the tax sale, a third-party purchaser, such as Mr. James, has no liability to a tax sale purchaser for its costs. The tax sale purchaser's claim for its costs is against the original property owner.