

APPROVED: \_\_\_\_\_

DATE: \_\_\_\_\_

**MINUTES**  
**PUTNAM COUNTY COMMISSION**  
**SITTING AS THE BOARD OF REVIEW AND EQUALIZATION**  
February 18, 2026

**THOSE PRESENT:**

R. Andrew Skidmore, President, via telephone	Douglas Pierson, Commissioner
C. Brian Ellis, Commissioner	Larry Frye, County Attorney
Gary Warner, Assessor	Melissa Smith, Executive Assistant

**GENERAL BUSINESS:**

Commissioners C. Brian Ellis and Douglas Pierson were present when the 5:00 p.m. meeting re-convened in the Putnam County Commission Chambers by Commission President R. Andrew Skidmore, via telephone.

Commissioner Ellis made a motion to re-convene as the Board of Review and Equalization. Commissioner Pierson seconded the motion. The motion carried unanimously.

Commissioner Ellis made a motion to approve the minutes of the February 12, 2026 meeting as presented. Commissioner Pierson seconded the motion. The motion carried unanimously.

**PETITIONERS:**

There were none.

**RECESS:**

At 5:15 p.m., there being no further issues presented before the Board of Review and Equalization on this day, Commissioner Ellis made a motion to adjourn sine die the regular session of the Board of Review and Equalization until 2027. Commissioner Pierson seconded the motion. The motion carried unanimously.

Respectfully Submitted,

Melissa Smith  
Executive Assistant