§ 808. Correction of clerical errors in county equalizations. If it appears to the board of supervisors of any county that a clerical error has been made by the county equalization agency and that by reason of such error injustice has been done to one or more cities or towns and that two years have not elapsed since the equalization, the error may be corrected by the board of supervisors. If the equalization cannot be corrected before taxes are levied on the basis thereof, such board shall determine the amount of county taxes paid or payable by any such city or town under such equalization in excess of or less than that which such city or town would have paid under such equalization as corrected. The excess shall be subtracted, or the deficiency shall be added, from or to the next county tax levy in such city or town as the situation may require.