§ 820. Method of effectuating county equalization revised by commissioner. If the equalization made by the commissioner cannot be completed in time to be substituted for the original equalization made by the county equalization agency, the commissioner shall determine the amount of county taxes paid or payable by the property in any city or town in the county under the original equalization in excess of or less than that which such property in the city or town would have paid under the equalization as made by the commissioner. The excess shall be subtracted, or the deficiency shall be added, from or to the next county tax levy in such city or town.