§ 828. Effect of adjustment of previous county tax levy on taxing and borrowing power. Deficiencies to be added and excesses to be subtracted pursuant to sections eight hundred twenty, eight hundred twenty-two or eight hundred twenty-six of this chapter shall be deemed to be adjustments of county taxes previously levied on geographical areas of the county and not indebtedness within the meaning of section four of article eight of the state constitution nor taxes raised upon real property within the limitation provided by section ten of article eight of the state constitution.