§ 990-c. Criteria for municipal theme district designation. Any county, city, town or village may designate, pursuant to section nine hundred ninety-d of this article, a theme district for the purpose of promoting, advancing or coordinating an approved theme. A theme district shall consist of not less than ten acres of land and shall contain not less than thirty buildings. The theme district may contain less than thirty buildings if within five years of the designation of the theme district such district will within a reasonable certainty contain thirty buildings. Any theme district designated pursuant to section nine hundred ninety-d of this article shall contain a single common approved theme of art, entertainment, education, culture or business.