§ 410-a. Special districts. Real property owned by a special district, or the property owners therein, not within its district boundaries which is used as a sewage disposal plant or system, including necessary connections and appurtenances, or real property owned by a special district used as a water plant, pumping station, water treatment plant, or reservoir, including necessary connections and appurtenances, shall be wholly or partially exempt from taxation and exempt from special ad valorem levies and special assessments to the extent provided in section four hundred ninety of this chapter, by any municipal corporation in which located, providing the governing board thereof shall so agree in writing.