§ 410-b. 1. Special water districts. Real property in the county of Oswego owned by a special water district, not within its district boundaries and used as a pumping station, water treatment plant, pipeline and/or reservoir, including all necessary connections and appurtenances, for purposes of drawing water from Lake Ontario, shall be wholly 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 if: (a) such special district makes available to customers within the county of Oswego at least twenty-five percent of the water drawn from Lake Ontario; (b) the municipal corporation in which such property is situated shall use or shall have created a special assessment district to use water from any of the facilities of said special water district; and (c) said special water district makes water available to any users in such municipal corporation or special assessment district at the same rate as it is supplied in the said special water district to users in the municipal corporation where the said special water district's pipeline first enters the special water district. As used herein, "rate" shall include all user charges and any charges imposed upon real property by the special water district for the cost of capital improvements.

2. Real property in the county of Cayuga owned by a special water district, not within its district boundaries and used or to be used as or for a pumping station, water treatment plant, pipeline and/or reservoir, including all necessary connections and appurtenances, for the purpose of supplying or drawing water from Lake Ontario, shall be wholly 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 if: (a) at any time hereafter, such special water district, at the request of the county of Cayuga, supplies to customers within the county of Cayuga water drawn from Lake Ontario, and (b) said special water district makes such water available to users in Cayuga county at the same rate as it is supplied to users in the most northwesterly town located within said special water district. As used herein, "rate" shall include all user charges and any charges imposed upon real property by the special water district for the cost of capital improvements.