§ 910. Tax district. The term "tax district" as used in this title means (a) a county, city, town, village, school district or special district, having the power to levy, assess and enforce the collection of taxes, special ad valorem levies, special assessments or other charges imposed upon real property by or on behalf of a municipal corporation or special district or (b) a city school district governed by article fifty-one of the education law.