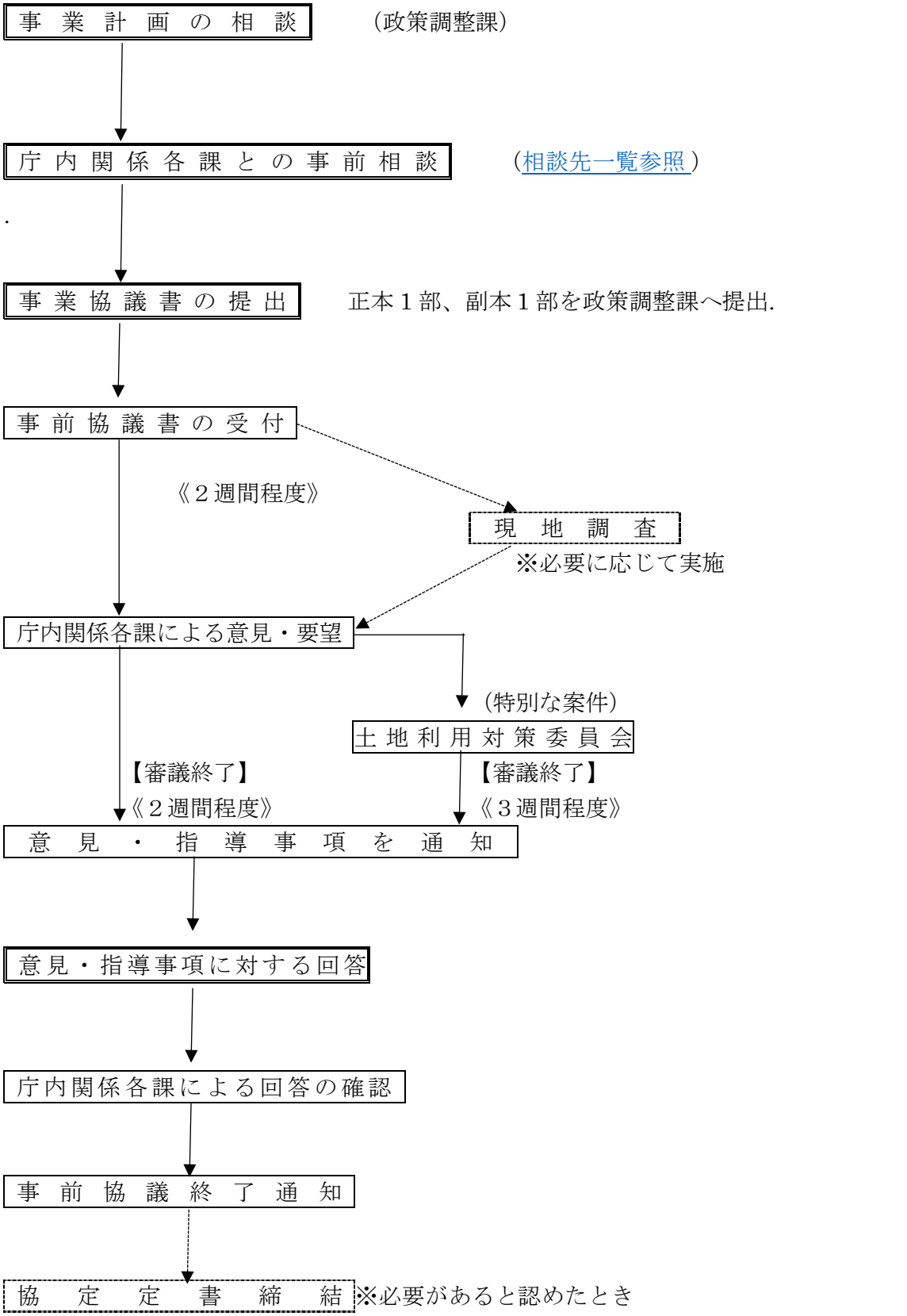土地利用事業の手続きの流れ