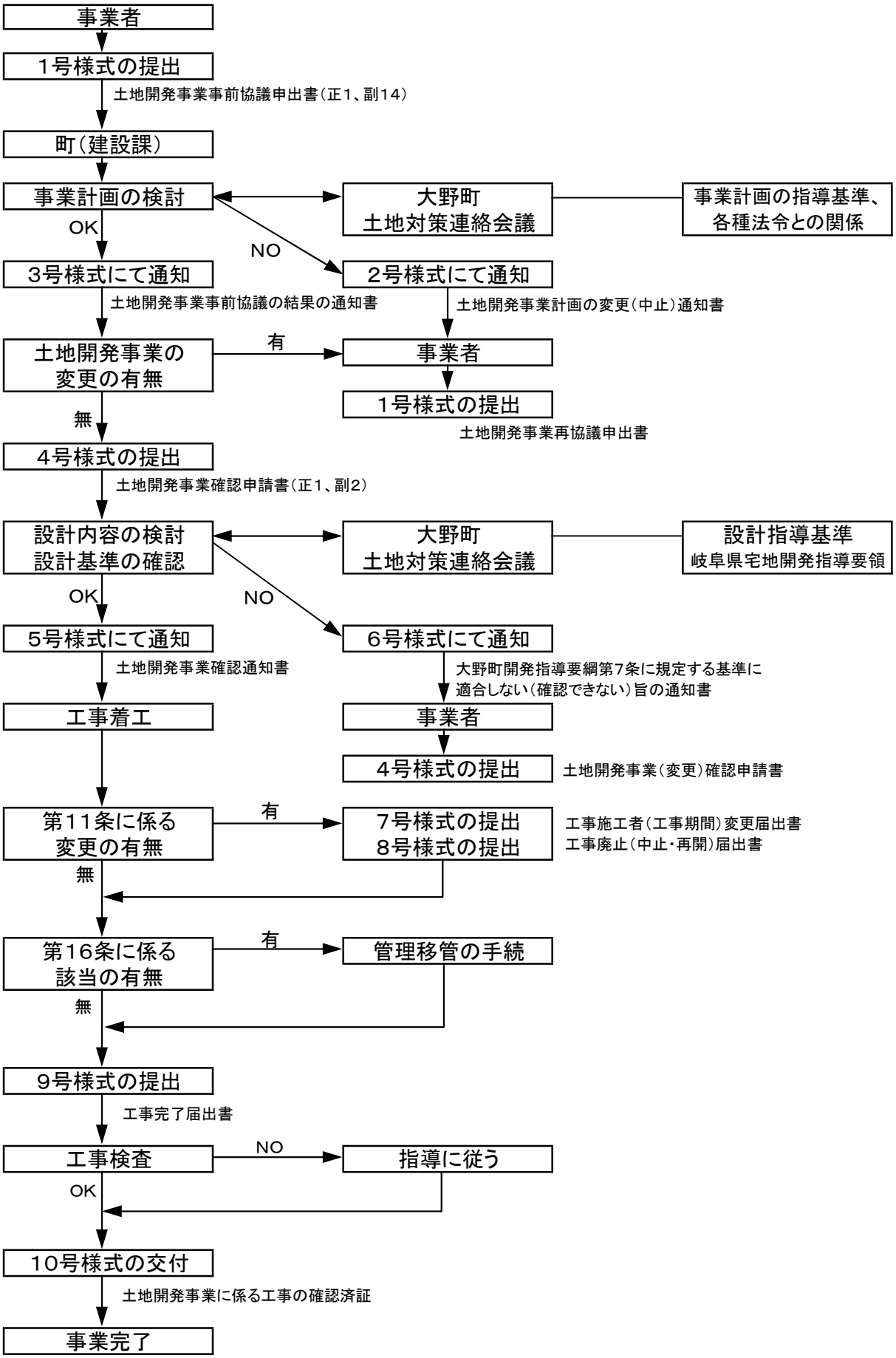土地開発事務手続きの流れ