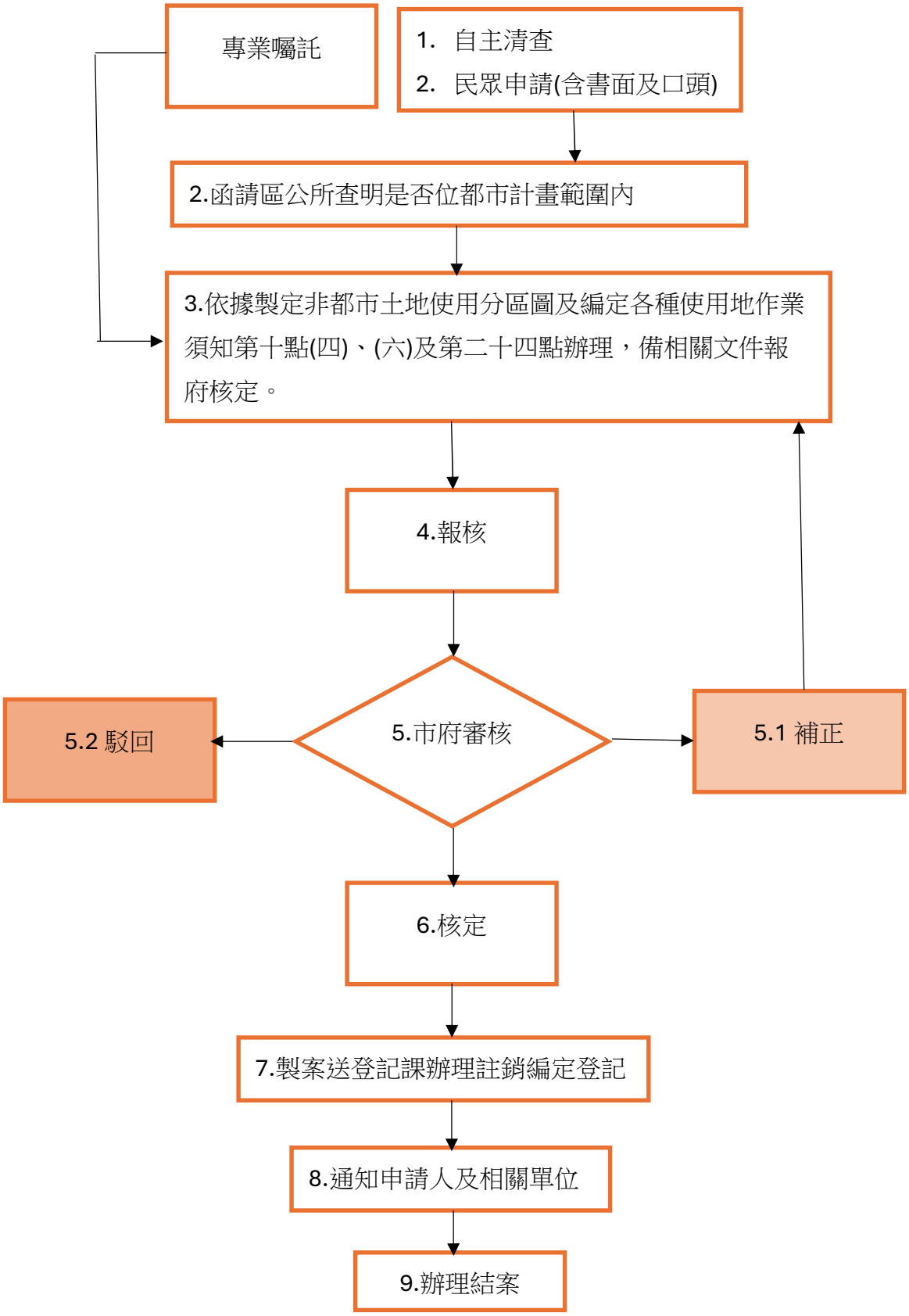非都市土地註銷編定作業流程圖