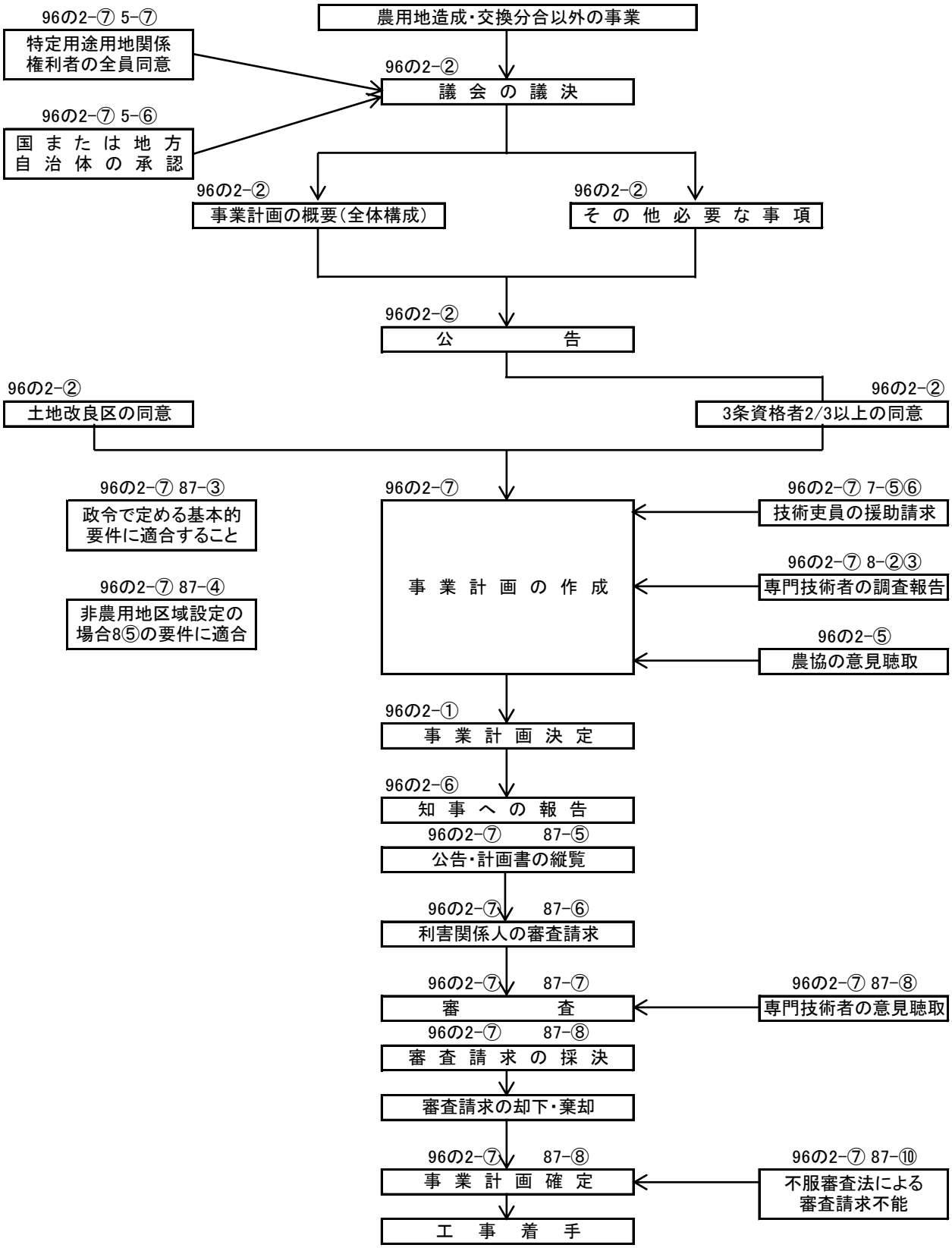市町村の行う土地改良事業の法手続き