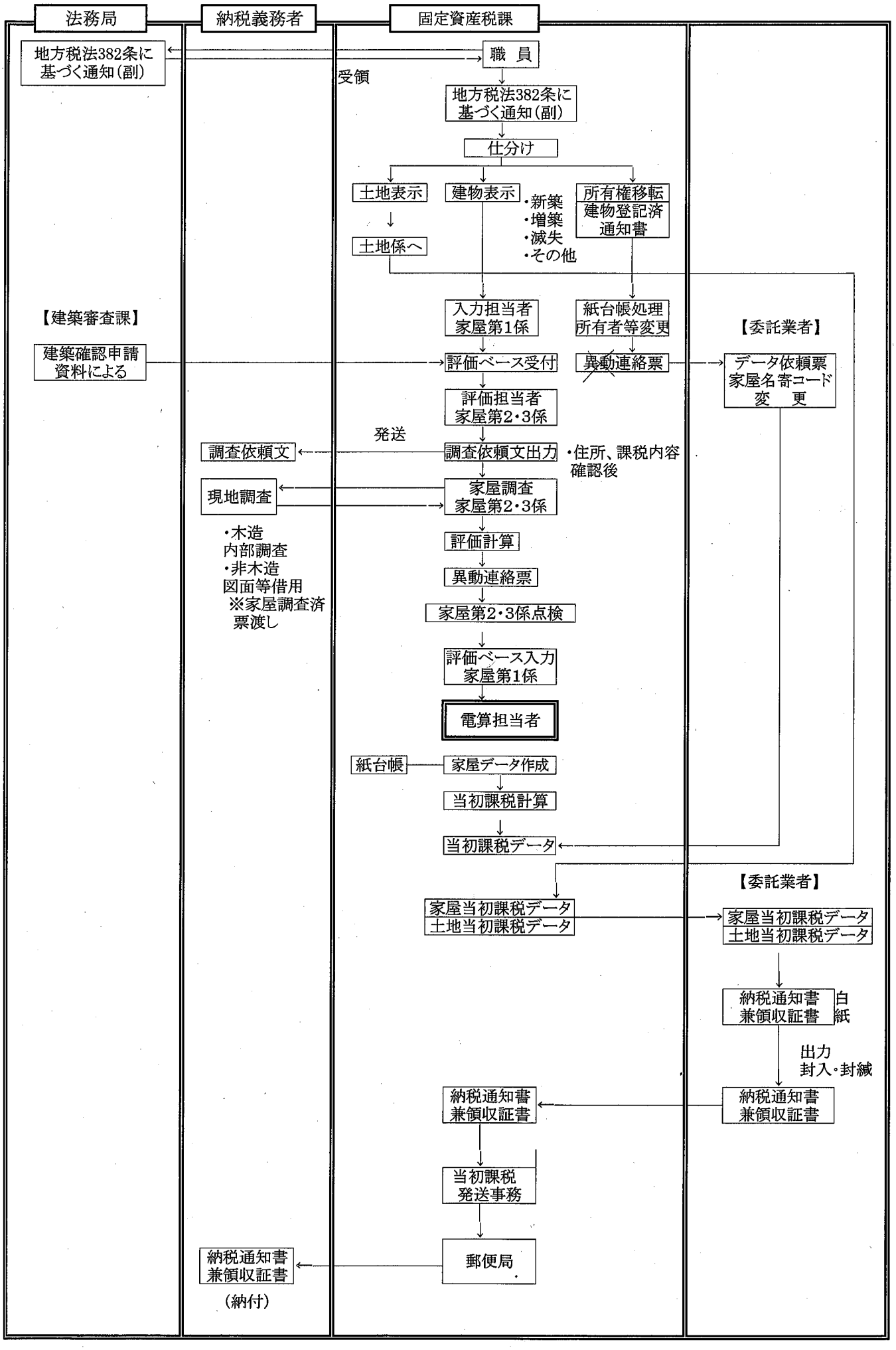家屋係課税事務処理の流れ