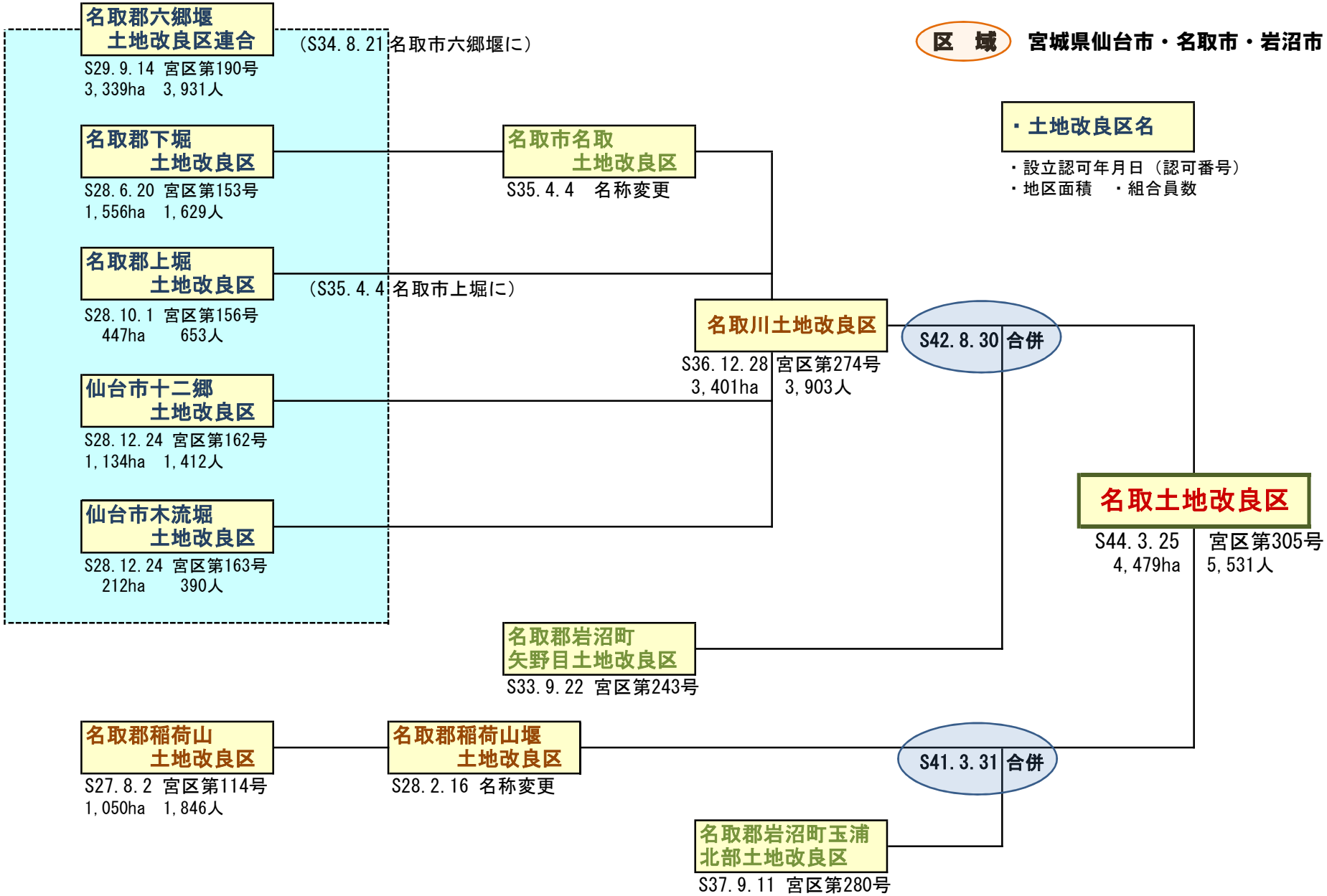土地改良区の設立・合併の流れ