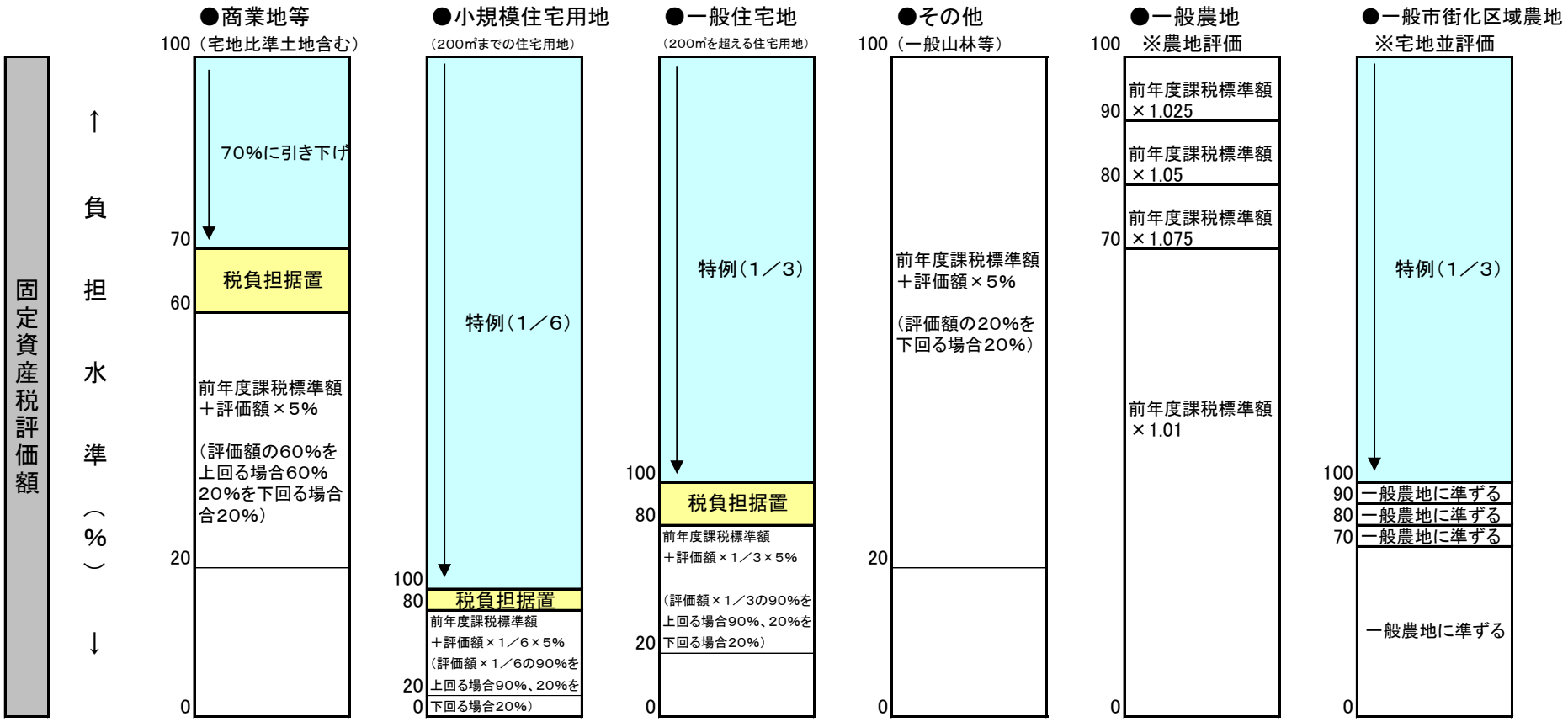固定資産税（土地）に係る負担調整措置