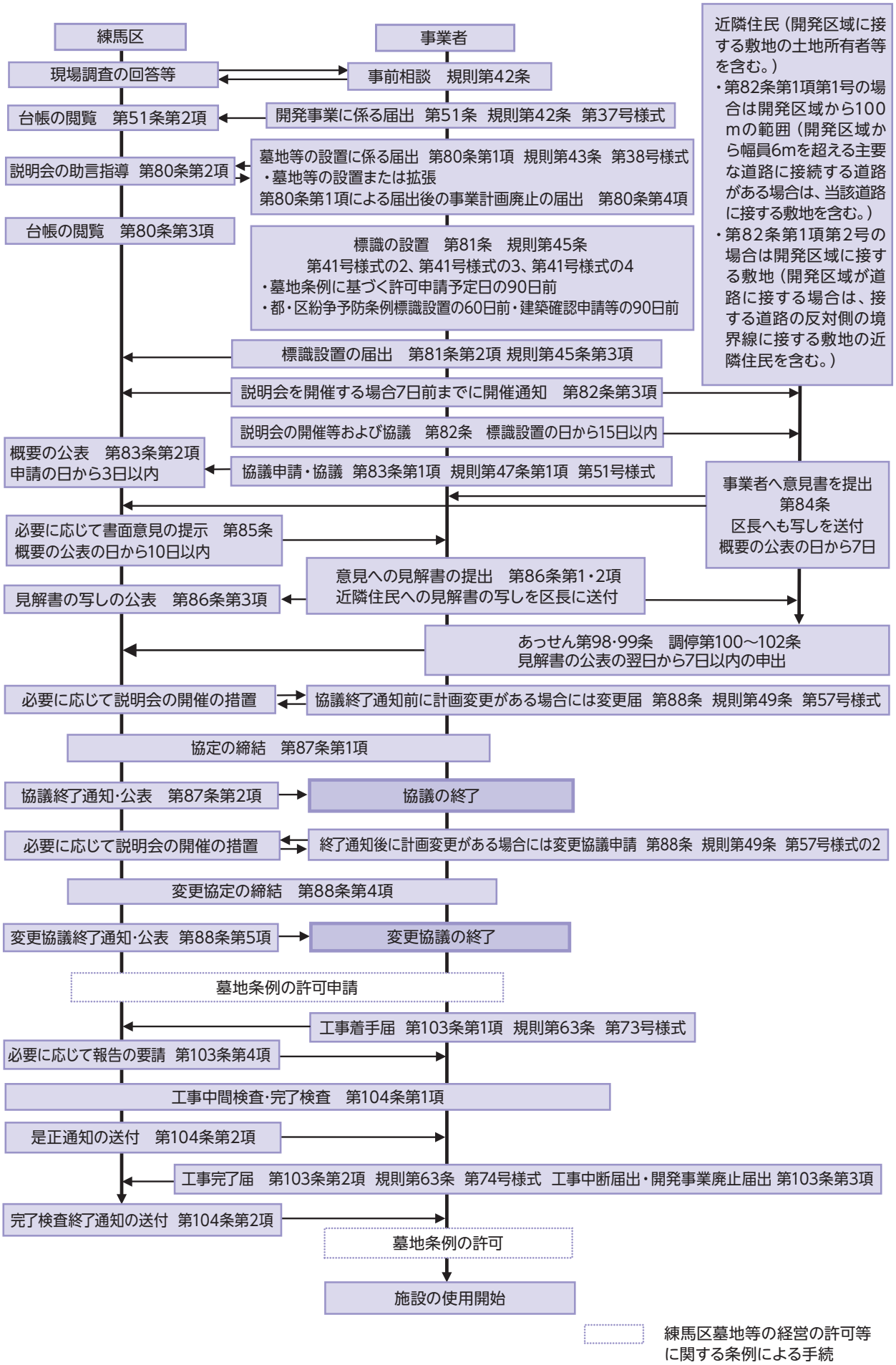墓地等の開発調整の手続の詳細フロー