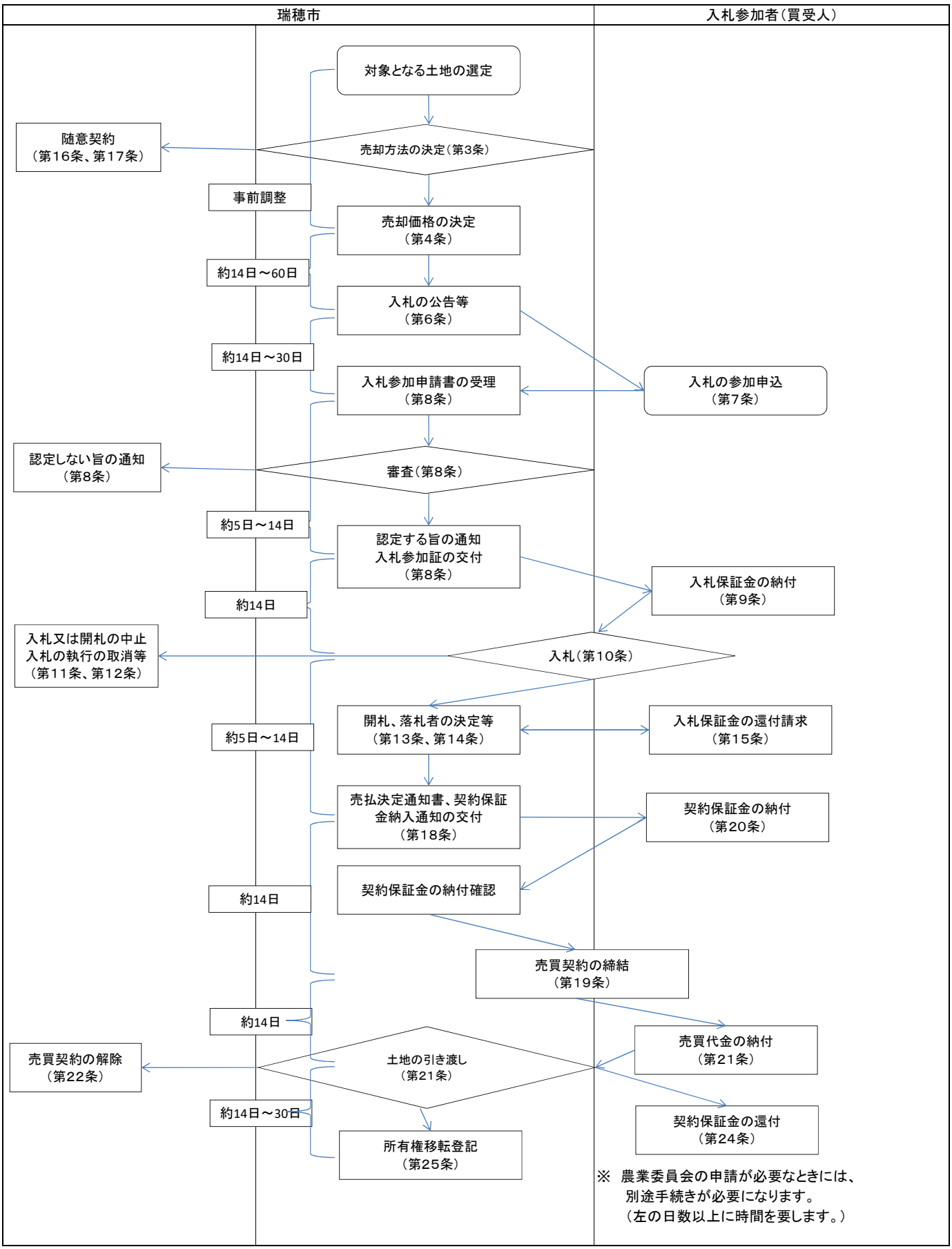瑞穂市普通財産売却処分事務要綱　フロー概要