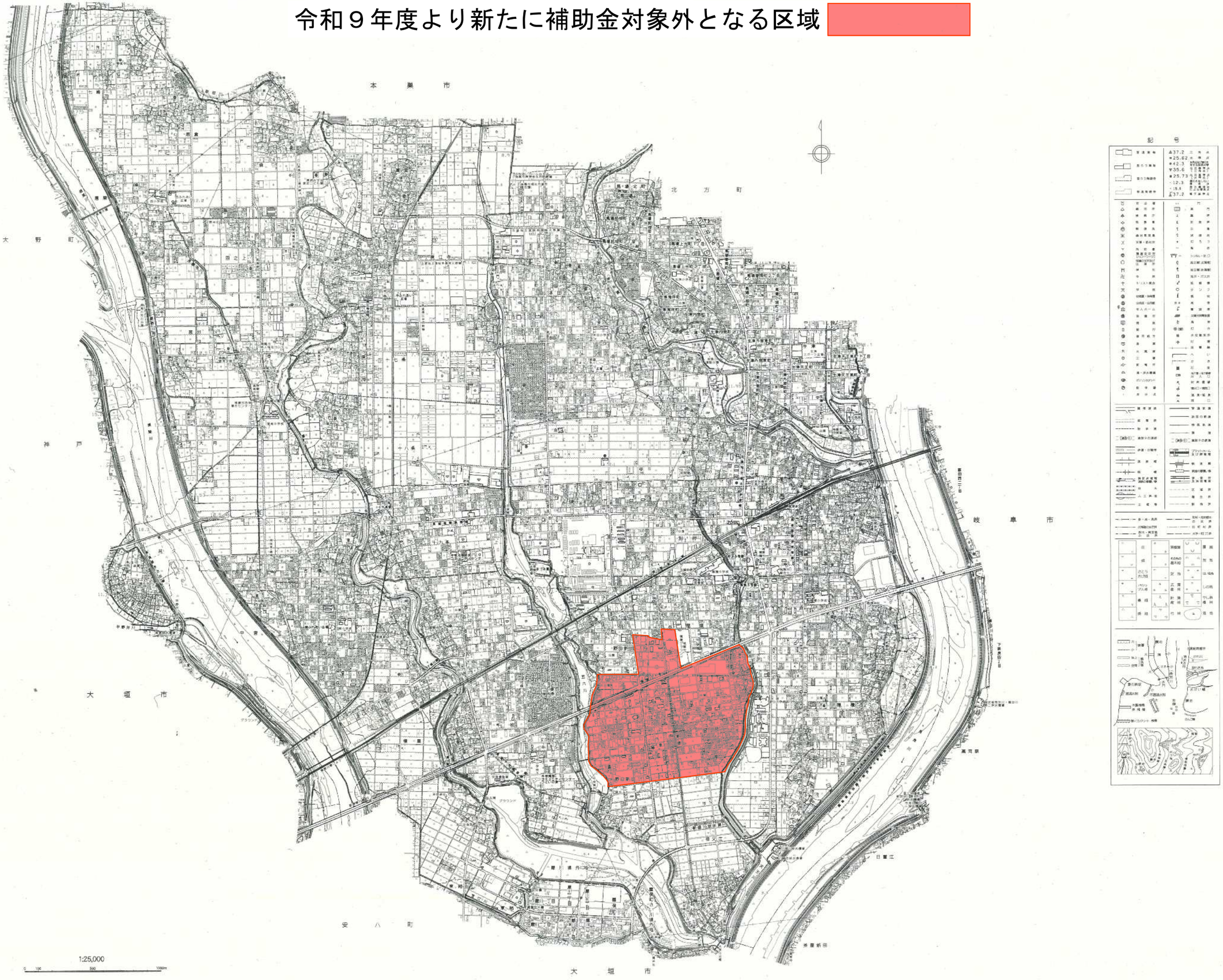令和９年度より新たに補助金対象外となる区域