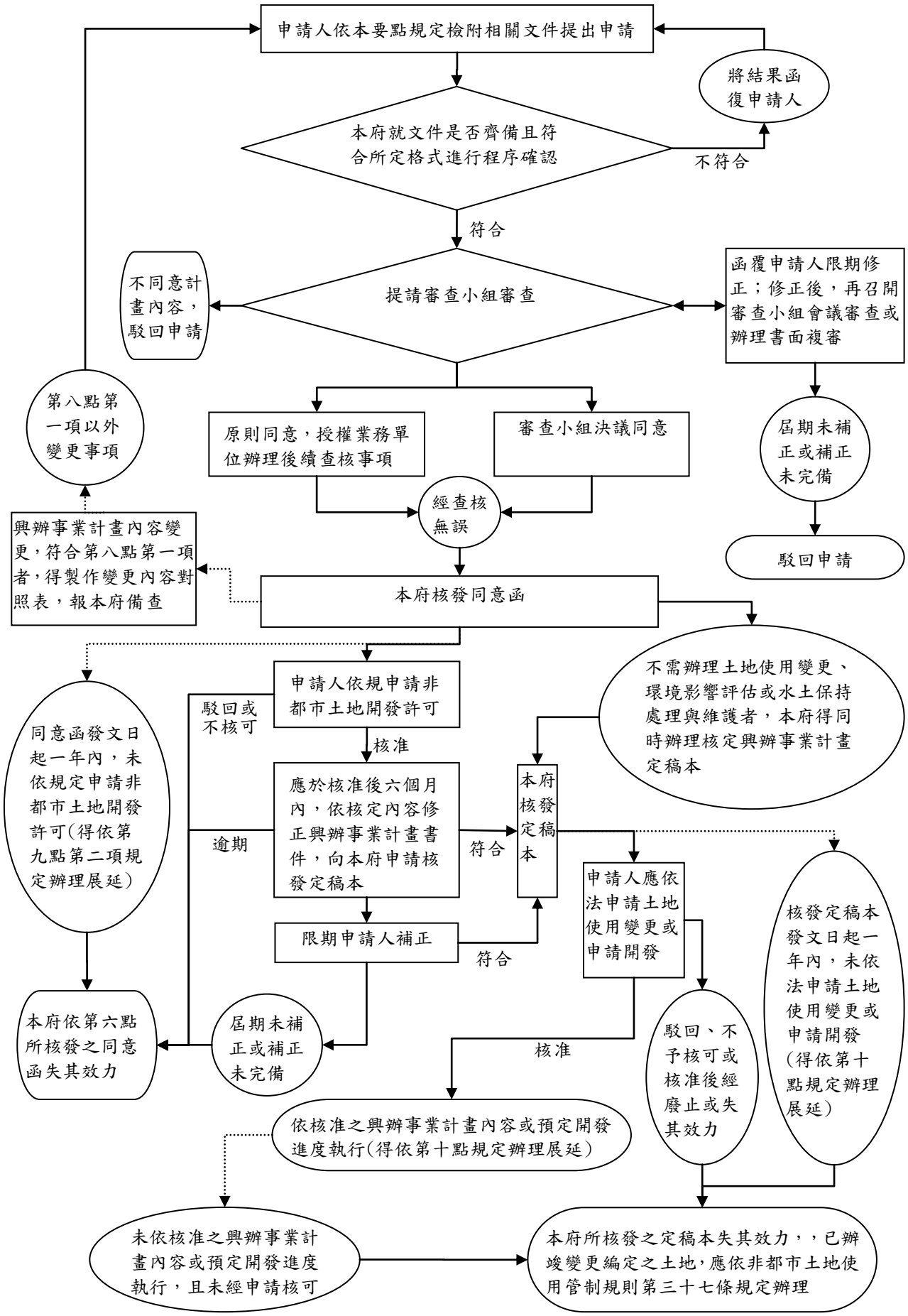
附件五

苗栗縣非都市土地申請變更為遊憩用地興辦事業計畫審查作業要點流程圖