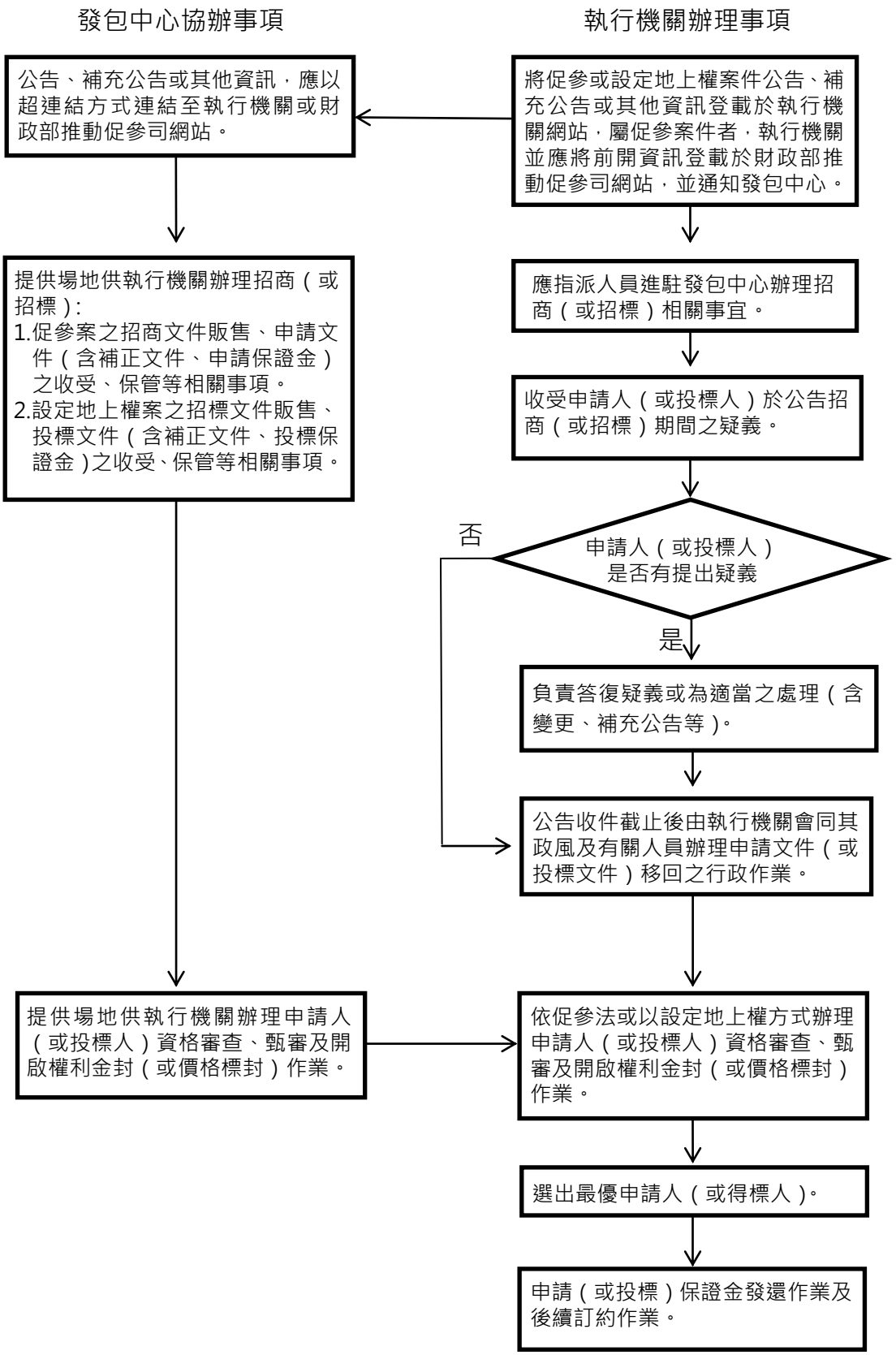協辦促參及設定地上權案件之各階段作業及權責分工流程圖