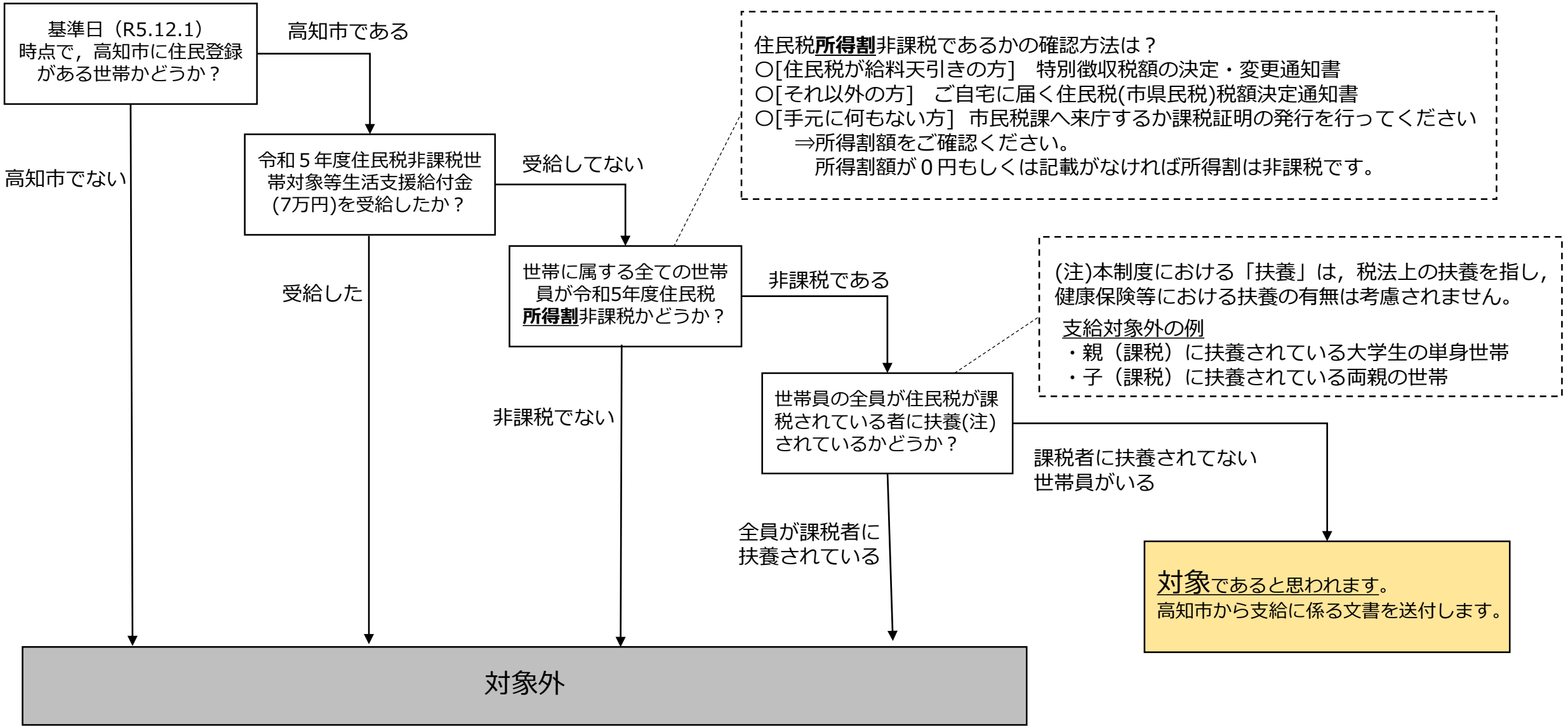令和５年度住民税均等割のみ課税(所得割非課税)世帯　診断チャート