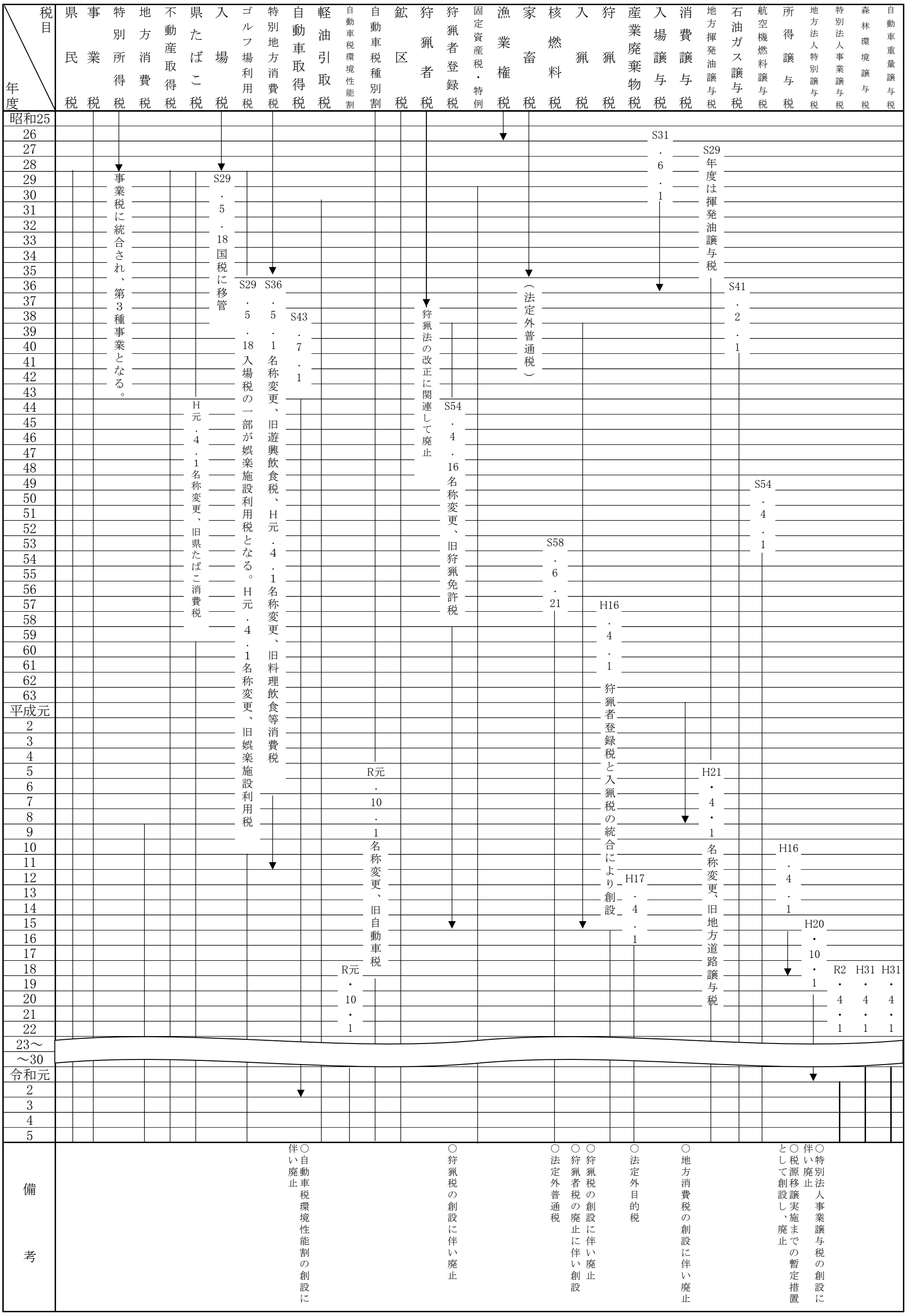（３）県税及び譲与税の変遷