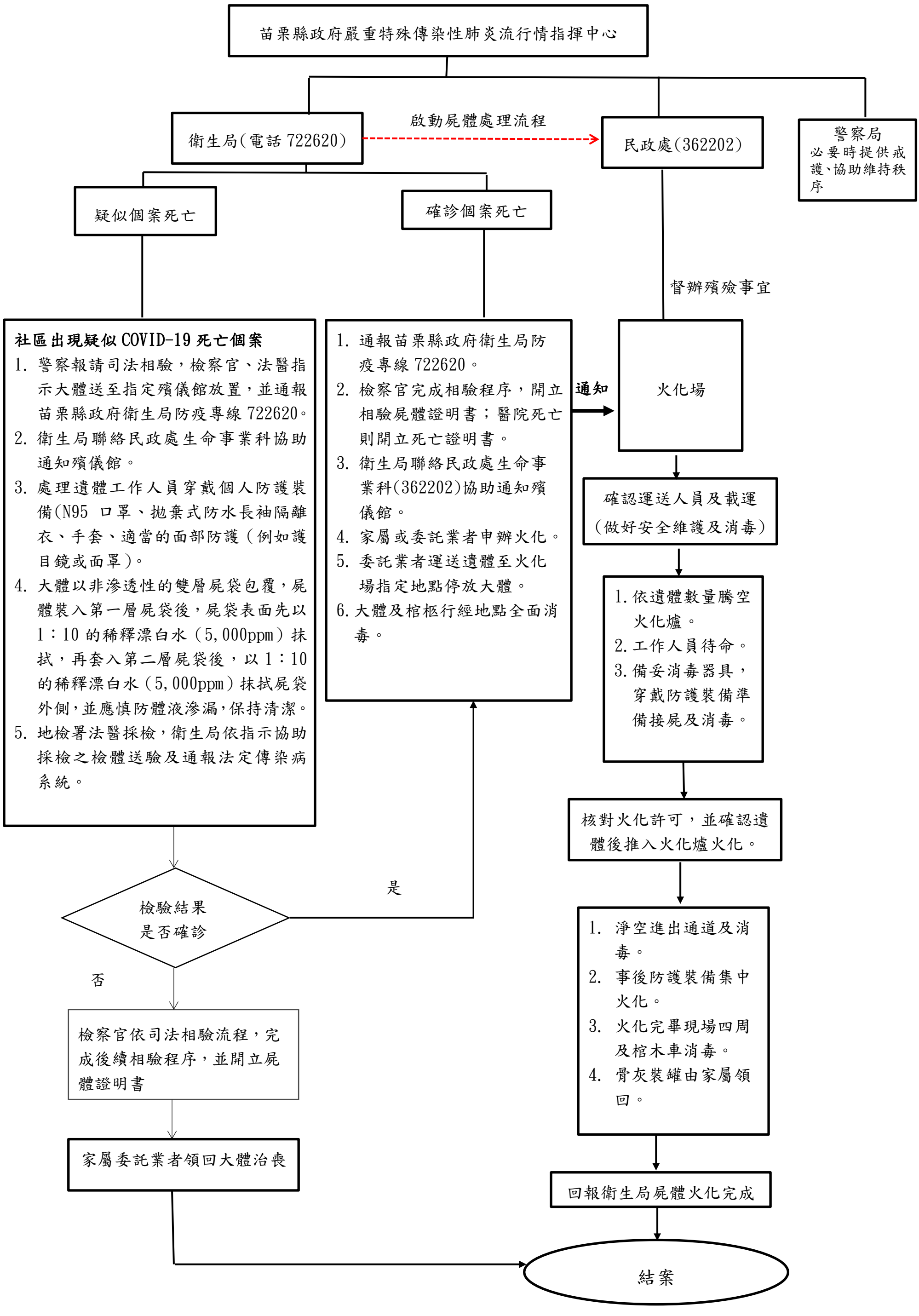苗栗縣政府處理嚴重特殊傳染性肺炎死亡遺體處理作業流程