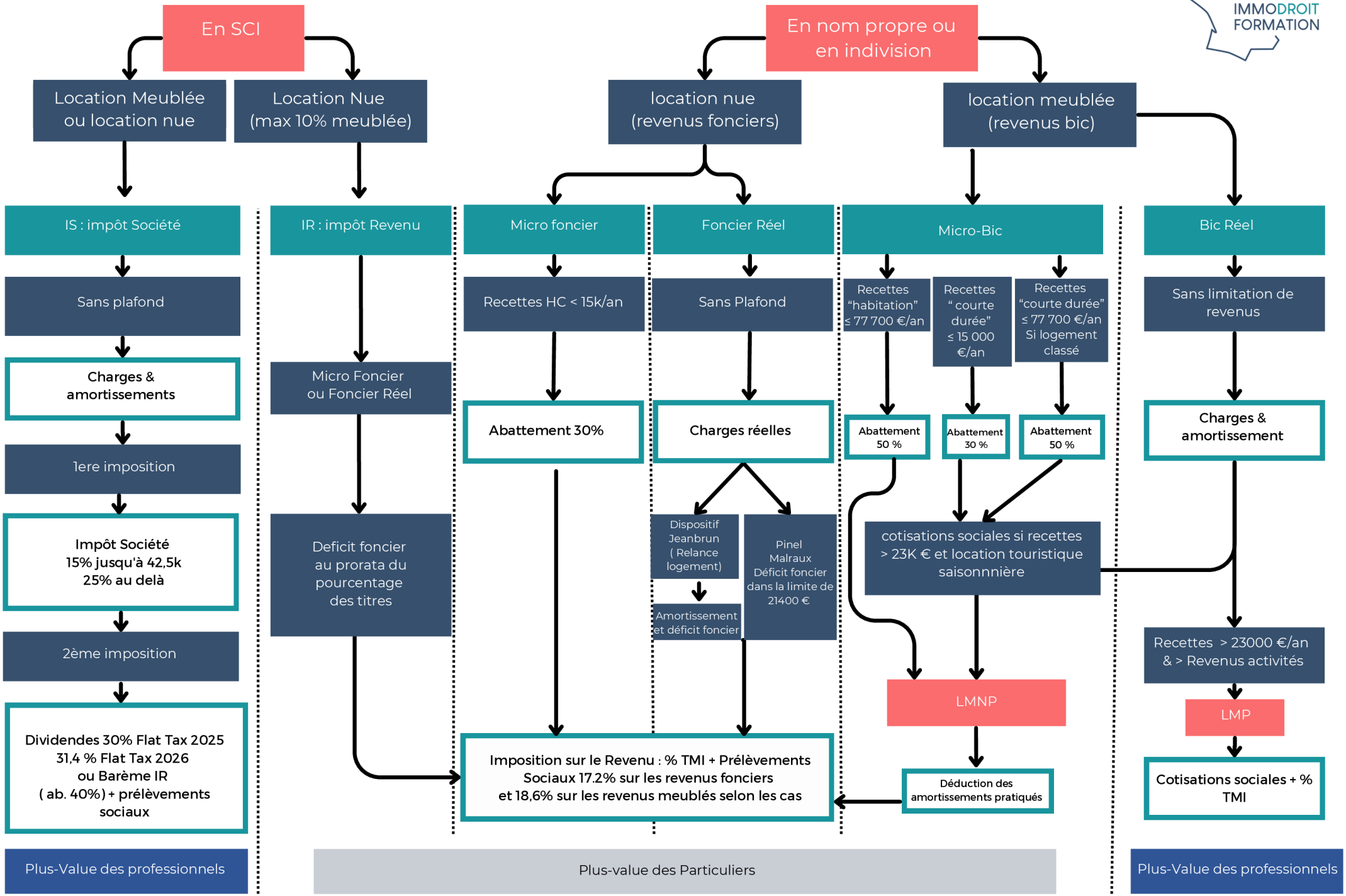FISCALITÉ IMMOBILIÈRE