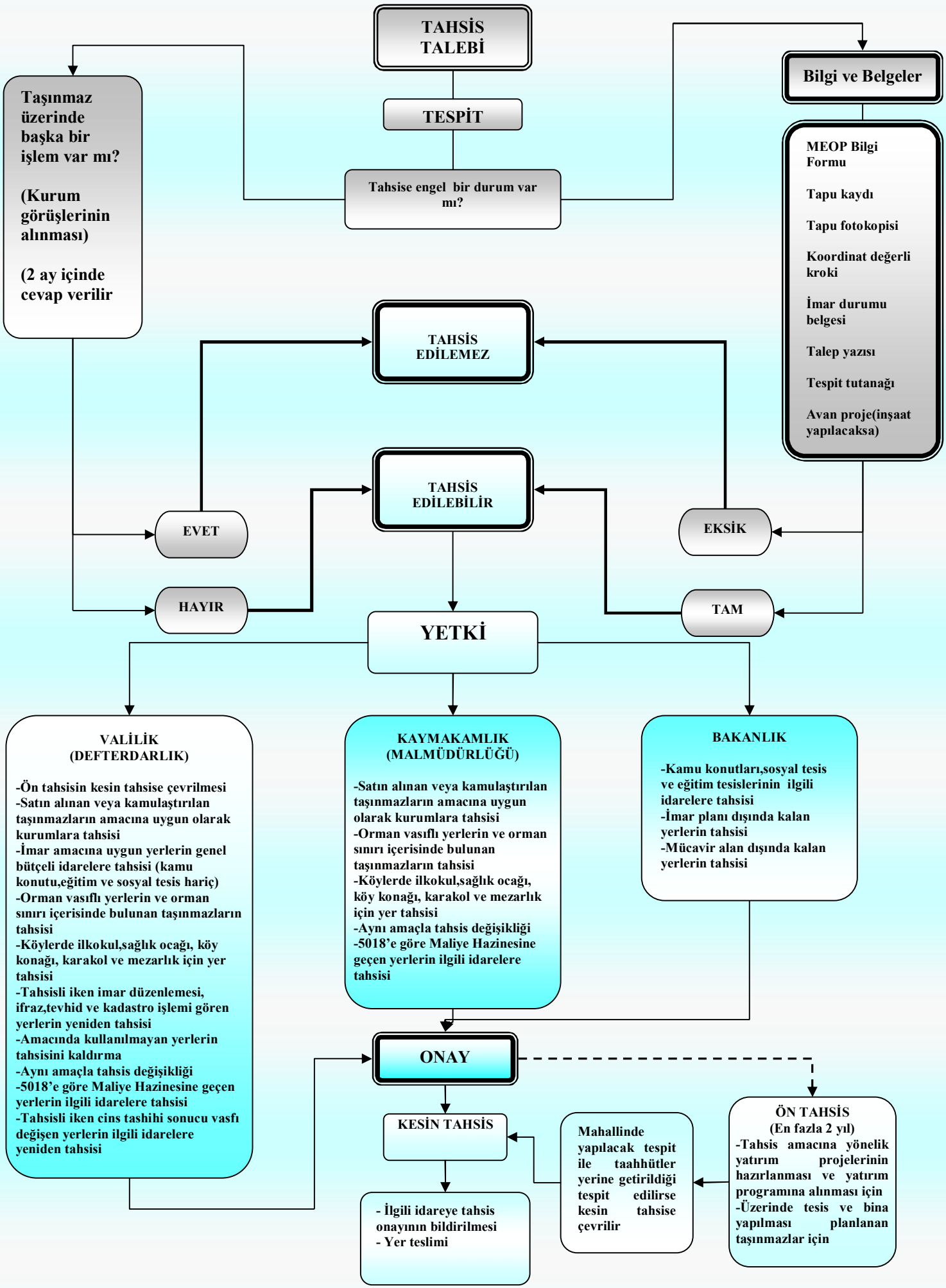TAŞINMAZ TAHSİS İŞLEMLERİ