

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM S-8

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

MERITAGE HOMES CORPORATION
(Exact name of registrant as specified in its charter)

Maryland

(State or other jurisdiction of incorporation or organization)

86-0611231

(IRS Employer Identification No.)

8800 East Raintree Drive, Suite 300, Scottsdale, Arizona
(Address of Principal Executive Offices)

85260
(Zip Code)

MERITAGE HOMES CORPORATION AMENDED AND RESTATED 2006 STOCK INCENTIVE PLAN
(Full title of the plan)

Larry W. Seay
Executive Vice President and Chief Financial Officer
8800 East Raintree Drive
Suite 300
Scottsdale, Arizona 85260
480-515-8100

(Name, address and telephone number
(including area code) of agent for service)

Copies to:

Jeffrey E. Beck
Snell & Wilmer L.L.P.
One Arizona Center
400 East Van Buren
Phoenix, Arizona 85004
(602) 382-6000

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Stock (\$0.01 par value)	1,100,000	\$38.62	\$42,482,000	\$5,471.68

- (1) In the event of a stock split, stock dividend, or similar transaction involving the Registrant's Common Stock, in order to prevent dilution, the number of shares registered shall be automatically increased to cover the additional shares in accordance with Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act").
- (2) Estimated solely for the purpose of calculating the amount of the registration fee, pursuant to Rules 457(c) and 457(h) of the Securities Act, on the basis of the average of the high and low prices of the Registrant's shares of Common Stock on May 16, 2014.

This Registration Statement relates to:

- the Registration Statement on Form S-8 (No. 333-134637) that Meritage Homes Corporation, a Maryland corporation (the “Registrant”), filed on June 1, 2006, pursuant to which the Registrant registered 1,201,350 shares of common stock for issuance under the Meritage Homes Corporation 2006 Stock Incentive Plan (the “Plan”);
- the Registration Statement on Form S-8 (No. 333-151261) filed on May 29, 2008, pursuant to which the Registrant registered an additional 900,000 shares of common stock for issuance under the Plan;
- the Registration Statement on Form S-8 (No. 333-166991) filed on May 21, 2010, pursuant to which the Registrant registered an additional 250,000 shares of common stock for issuance under the Plan; and
- the Registration Statement on Form S-8 (No. 333-181713) filed on May 25, 2012, pursuant to which the Registrant registered and additional 2,562,482 shares of common stock for issuance under the Plan (including 1,382,482 shares previously registered under a prior plan and transferred to the Plan, these 1,362,428 shares, the “Carried Forward Shares”).

The contents of the above-referenced registration statements are incorporated by reference herein pursuant to General Instruction E to Form S-8. This Registration Statement relates to the amendment of the Plan to, among other things, increase the number of shares of common stock authorized to be issued thereunder from 3,050,000 shares to 4,150,000 (excluding the Carried Forward Shares).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit Number	Description	Page or Method of Filing
5.1	Opinion of Venable LLP	Filed herewith
23.1	Consent of Deloitte & Touche LLP	Filed herewith
23.2	Consent of Grant Thornton LLP	Filed herewith
23.3	Consent of Venable LLP	Included as part of Exhibit 5.1
24.1	Power of Attorney	See Signature Page
99.1	Meritage Homes Corporation Amended and Restated 2006 Stock Incentive Plan,	Incorporated by reference to Appendix A of the Proxy Statement for the 2014 Annual Meeting of Stockholders

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Scottsdale, State of Arizona, on this 19th day of May, 2014.

MERITAGE HOMES CORPORATION

By: /s/ Larry W. Seay

Larry W. Seay

Executive Vice President and Chief Financial Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Steven J. Hilton, C. Timothy White and Larry W. Seay, and each of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully and to all intents and purposes as he might or could do in person hereby ratifying and confirming all that said attorneys-in-fact and agents, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
By: <u>/s/ Steven J. Hilton</u> Steven J. Hilton	Chairman, Chief Executive Officer and Director (Principal Executive Officer)	May 19, 2014
By: <u>/s/ Larry W. Seay</u> Larry W. Seay	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	May 19, 2014
By: <u>/s/ Hilla Sferruzza</u> Hilla Sferruzza	Senior Vice President, Corporate Controller and Chief Accounting Officer (Principal Accounting Officer)	May 19, 2014
By: <u>/s/ Peter L. Ax</u> Peter L. Ax	Director	May 19, 2014
By: <u>/s/ Raymond Oppel</u> Raymond Oppel	Director	May 19, 2014
By: <u>/s/ Robert G. Sarver</u> Robert G. Sarver	Director	May 19, 2014
By: <u>/s/ Richard T. Burke, Sr.</u> Richard T. Burke, Sr.	Director	May 19, 2014
By: <u>/s/ Gerald W. Haddock</u> Gerald W. Haddock	Director	May 19, 2014
By: <u>/s/ Dana Bradford</u> Dana Bradford	Director	May 19, 2014
By: <u>/s/ Michael R. Odell</u> Michael R. Odell	Director	May 19, 2014

EXHIBIT INDEX

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May 19, 2014

Meritage Homes Corporation
8800 East Raintree Drive
Suite 300
Scottsdale, Arizona 85260

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have served as Maryland counsel to Meritage Homes Corporation, a Maryland corporation (the "Company"), in connection with certain matters of Maryland law relating to the registration by the Company of 1,100,000 shares (the "Shares") of common stock, \$.01 par value per share (the "Common Stock"), of the Company, to be issued by the Company in accordance with its Amended and Restated 2006 Stock Incentive Plan (the "Plan"). The Shares are covered by the above-referenced Registration Statement, and all amendments thereto (the "Registration Statement"), filed by the Company with the United States Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "1933 Act").

In connection with our representation of the Company, and as a basis for the opinion hereinafter set forth, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the following documents (collectively, the "Documents"):

1. The Registration Statement in the form in which it was transmitted to the Commission under the 1933 Act;
 2. The charter of the Company (the "Charter"), certified by the State Department of Assessments and Taxation of Maryland (the "SDAT");
 3. The Bylaws of the Company, certified as of the date hereof by an officer of the Company;
 4. A certificate of the SDAT as to the good standing of the Company, dated as of a recent date;
 5. Resolutions (the "Resolutions") adopted by the Board of Directors of the Company relating to, among other things, the issuance of the Shares, certified as of the date hereof by an officer of the Company;
 6. The Plan;
 7. A certificate executed by an officer of the Company, dated as of the date hereof; and
 8. Such other documents and matters as we have deemed necessary or appropriate to express the opinion set forth below, subject to the assumptions, limitations and qualifications stated herein.
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In expressing the opinion set forth below, we have assumed the following:

1. Each individual executing any of the Documents, whether on behalf of such individual or another person, is legally competent to do so.
2. Each individual executing any of the Documents on behalf of a party (other than the Company) is duly authorized to do so.
3. Each of the parties (other than the Company) executing any of the Documents has duly and validly executed and delivered each of the Documents to which such party is a signatory, and such party's obligations set forth therein are legal, valid and binding and are enforceable in accordance with all stated terms.
4. All Documents submitted to us as originals are authentic. The form and content of all Documents submitted to us as unexecuted drafts do not differ in any respect relevant to this opinion from the form and content of such Documents as executed and delivered. All Documents submitted to us as certified or photostatic copies conform to the original documents. All signatures on all such Documents are genuine. All public records reviewed or relied upon by us or on our behalf are true and complete. All representations, warranties, statements and information contained in the Documents are true and complete. There has been no oral or written modification of or amendment to any of the Documents, and there has been no waiver of any provision of any of the Documents, by action or omission of the parties or otherwise.
5. Upon any issuance of the Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under the Charter. The Shares will not be issued in violation of any restriction or limitation contained in the Charter.

Based upon the foregoing, and subject to the assumptions, limitations and qualifications stated herein, it is our opinion that:

1. The Company is a corporation duly incorporated and existing under and by virtue of the laws of the State of Maryland and is in good standing with the SDAT.
2. The issuance of the Shares has been duly authorized and, when issued and delivered against payment therefor in accordance with the Resolutions, the Plan and the Registration Statement, the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the laws of the State of Maryland and we do not express any opinion herein concerning any other law. We express no opinion as to compliance with, or the applicability of, federal or state securities laws, including the securities laws of the State of Maryland.

The opinion expressed herein is limited to the matters specifically set forth herein and no other opinion shall be inferred beyond the matters expressly stated. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is being furnished to you for your submission to the Commission as an exhibit to the Registration Statement. We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the use of the name of our firm therein. In giving this consent, we do not admit that we are within the category of persons whose consent is required by Section 7 of the 1933 Act.

Very truly yours,

/s/ Venable LLP
Venable LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports relating to the consolidated financial statements of Meritage Homes Corporation and the effectiveness of Meritage Homes Corporation's internal control over financial reporting dated February 19, 2014, appearing in the Annual Report on Form 10-K of Meritage Homes Corporation for the year ended December 31, 2013.

/s/ DELOITTE & TOUCHE LLP

Phoenix, Arizona

May 19, 2014

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We have issued our report dated February 13, 2013, with respect to the financial statements of MTH Mortgage, LLC for the year ended December 31, 2012 incorporated by reference in the Annual Report of Meritage Homes Corporation on Form 10-K for the year ended December 31, 2013, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference in the Registration Statement of the aforementioned report.

/s/ GRANT THORNTON LLP

Los Angeles, California

May 19, 2014